

OVERBERG DISTRICT MUNICIPALITY

DRAFT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2015/2016 TO 2017/2018



23 FEB 2015

ANNUAL BUDGET OF

OVERBERG DISTRICT MUNICIPALITY

DRAFT
2015/16 TO 2017/18
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS

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23 FEB 2015

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Abbreviations and Acronyms

AMR	Automated Meter Reading	MTREF	Medium-term Revenue and Expenditure Framework
ASGISA	Accelerated and Shared Growth Initiative	NERSA	National Electricity Regulator South Africa
BPC	Budget Planning Committee	NGO	Non-Governmental organisations
CBD	Central Business District	NKPIs	National Key Performance Indicators
CFO	Chief Financial Officer	OHS	Occupational Health and Safety
MM	Municipal Manager	OP	Operational Plan
CPI	Consumer Price Index	PBO	Public Benefit Organisations
CRRF	Capital Replacement Reserve Fund	PGDS	Provincial Growth and Development Strategy
DBSA	Development Bank of South Africa	PHC	Provincial Health Care
DoRA	Division of Revenue Act	PMS	Performance Management System
DWA	Department of Water Affairs	PPE	Property Plant and Equipment
EE	Employment Equity	PPP	Public Private Partnership
EEDSM	Energy Efficiency Demand Side Management	PTIS	Public Transport Infrastructure System
EM	Executive Mayor	RG	Restructuring Grant
FBS	Free basic services	RSC	Regional Services Council
GAMAP	Generally Accepted Municipal Accounting Practice	SALGA	South African Local Government Association
GDP	Gross domestic product	SAPS	South African Police Service
GFS	Government Financial Statistics	SDBIP	Service Delivery Budget Implementation Plan
GRAP	General Recognised Accounting Practice	SMME	Small Micro and Medium Enterprises
HR	Human Resources		
HSRC	Human Science Research Council		
IDP	Integrated Development Strategy		
IT	Information Technology		
kℓ	kilolitre		
km	kilometre		
KPA	Key Performance Area		
KPI	Key Performance Indicator		
kW	kilowatt		
ℓ	litre		
LED	Local Economic Development		
MBRR	Municipal Budget Reporting Regulations		
MEC	Member of the Executive Committee		
MFMA	Municipal Financial Management Act		
MIG	Municipal Infrastructure Grant		
MMC	Member of Mayoral Committee		
MPRA	Municipal Properties Rates Act		
MSA	Municipal Systems Act		
MTEF	Medium-term Expenditure Framework		

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Part 1 – Annual Budget

1.1 Mayor's Report

Similar to last year, it is again with great relief and great pride in this municipality that I present the budget for the MTREF period 2015/16 to 2017/18 here today. In spite of minimal increases in the Equitable Share, we still managed to prepare a budget that is cash-backed. Although huge effort has been put into the budget preparation there are still areas of concern that need to be addressed. The main problem that we encounter is still the absence of an own revenue source for district municipalities. We as municipality hardly have any way to improve our own revenue position. As we all know there is movement from National Government to revise the equitable share formula, but unfortunately the equitable share replacing the former RSC levies is not part of this operation. In spite of all the negatives surrounding us, it is pleasing to be in a position that our budget for the MTREF period 2015/16 to 2017/18 complies with all the requirements set by National Treasury.

The financial position of the municipality is still very concerning and the rendering of basic core services are still under enormous pressure.

Furthermore the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline. I do believe however with the correct guidance and the correct attitude from councilors, as well as staff members that we will be able to survive. If we can carry on like this and work together I believe that we can be proud of ourselves.

The equitable share over the MTREF period is growing very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant.

The only other alternative should the equitable share be insufficient is to find a sustainable and reliable source of own revenue for district municipalities. To date no such revenue source could be developed or implemented. We did however implement a fee for municipal health and fire brigade services to local municipalities for the approval of building plans. Although this is not a large amount of money it is a start to enable us to improve our own revenue sources.

If we look at the projection for the current financial year as well as the budget for the next three financial years it is obvious that although there is a net increase in cash flow, the available resources are still insufficient to ensure the future financial sustainability of the municipality. The results are as follows (see **Table 1 – Cash Projection**):

	2015/2016 MTREF BUDGET	2016/2017 MTREF BUDGET	2017/2018 MTREF BUDGET
Result Income and Expenditure Deficit/-Surplus	-154 071	-2 643 070	715 737
Less: Non Cash Items			
Depreciation	-1 919 040	-1 577 150	-1 579 519
Increase provision post ret health care	-5 798 020	-5 843 020	-5 890 270
Increase prov long service awards	-746 200	-759 700	-773 875
Leave reserve fund	-845 000	-859 400	-859 400
Less: Cash backed items			
SETA	-280 000	-300 000	-300 000
Sub-total -cash available/cash shortage	-9 742 331	-11 982 340	-8 687 327
Plus: Expenditure Items not in Income & Expenditure			
Allocation to Capital Replacement Reserve	3 100 000	5 120 000	1 840 000
Allocation to Capital expenditure	-1 000 000	-1 250 000	-2 000 000
Redemption - external borrowings	146 330	160 660	176 200
Redemption - financial leases	291 625	32 190	0
Long service awards payable	670 000	693 500	690 000
Post-retirement health benefits payable	2 100 000	2 245 000	2 392 250
Leave pay-outs	200 000	200 000	200 000
SETA	280 000	300 000	300 000
Capital expenditure from own resources	1 829 470	2 065 500	2 287 300
Net cash -inflow/outflow	-2 124 906	-2 425 490	-2 801 577

Table 1 – Cash Projection

From the table it is obvious that the budget is cash-backed (Net Cash Inflow). There are however certain areas of serious concern that need to be addressed. Unfortunately the equitable share that we receive does not allow us to address all these areas. The main areas of concern are:

- The limited staff and equipment for the rendering of core functions. Especially the fire brigade and municipal health functions are under heavy pressure to deliver core functions at an acceptable level. Not only are they under-staffed, the equipment and vehicles of the fire brigade are old and outdated and are not in a satisfactory condition;
- The provision for repairs and maintenance is way below the norm. This may have a serious impact on the useful life of municipal assets. Unfortunately there is no possibility of additional provision at this stage; and
- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future.

The employee related costs are increasing year by year. Table 2 – Employee-related cost illustrates the percentages of employee-related costs compared to total operational expenditure:

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Employee related cost	65 871	72 505	63 381	69 250	73 046	78 285
Total expenditure	108 364	122 441	127 921	137 038	142 287	147 025
% of Employee related costs	60.8%	59.2%	49.5%	50.5%	51.3%	53.2%

Table 2 – Employee-related cost

The Director: Community and Technical Services will also be appointed in the 2015/2016 financial year.

District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. **Table 3 – Government Grants** clearly illustrate the dependency of the municipality on government grants.

Description	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 MTREF Budget (R 000)	2016/2017 MTREF Budget (R 000)	2017/2018 MTREF Budget (R 000)
Own Revenue Sources	18 329	22 007	18 220	19 130	24 548	26 885	24 771
Government Grant and Subsidies	81 540	88 328	101 746	106 050	112 644	118 044	121 539
Total Revenue	99 869	110 335	119 966	125 180	137 192	144 930	146 310

Table 3 – Governmental Grants

As can be seen from the above table, government grants represent by far the biggest part of total revenue. It is also a fact that there are no significant other sources of revenue for district municipalities except for those district municipalities that operate water or sanitation schemes on behalf of the local municipalities within their area. It is therefore of utmost importance for us to keep expenditure levels within our anticipated revenue.

Furthermore, the capital expenditure budgeted for, will have to be funded from own revenue as the municipality is unable to get external loans from financial institutions, because of the doubtful financial position of the municipality. During the past few financial years' capital expenditure had to be limited to the absolute minimum. Fortunately the cash flow situation has improved to the

extent that we can at least make provision for some capital expenditure over the MTREF period. As mentioned above these are not huge amounts, but at least it is a positive step in the right direction.

Proposed capital expenditure for the MTREF period is as follows (see **Table 4 – MTREF Capital Expenditure**):

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Total Capital Expenditure	1 445	2 574	1 639	1 829	2 066	2 287
Funding:						
Borrowing	0	0	0	0	0	0
Internally generated funds	1 445	2 574	1 639	1 829	2 066	2 287
Total Capital Funding	1 445	2 574	1 639	1 829	2 066	2 287

Table 4 – MTREF Capital Expenditure

Although there is an improvement in the cash flow position of the municipality we are still experiencing the consequences of some poor financial management in the past. This will have a hampering effect on the performance of core functions for the near future. In this budget for the MTREF period, expenditure had to be cut to the bare minimum to stay within our limited revenue resources. The situation however remains that there are no reserves available to cover unforeseen emergencies or incidents. The delivery of core functions and services are still under immense pressure. It will however take a long time to recover from the accumulated deficit inherited by the current Council. If, however we could find additional sources of revenue, the situation could improve significantly over a much shorter period. This is essential to deliver quality services to the community.

The net cash and cash equivalents (calculated surplus) for the MTREF period are as follows (**Diagram 1 – Cash and Cash Equivalents**):

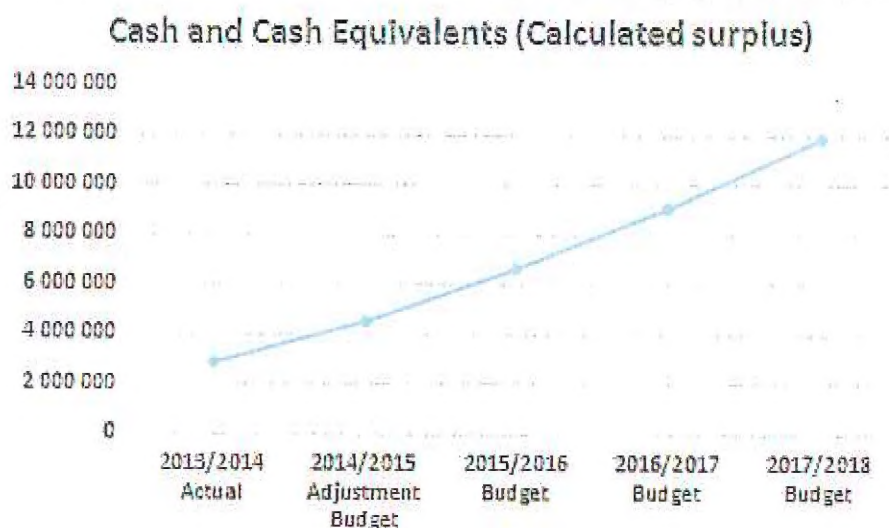


Diagram 1 – Cash and Cash Equivalents

It is quite obvious that there is a positive movement towards the end of the MTREF period.

I do believe that with strong and dedicated financial management and discipline, we would be able to improve the financial position of the municipality to make it sustainable and capable of delivering its core function at an acceptable level.

Recommendation:

The Council of Overberg District Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 13 on page 17;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 14 on page 18;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 15 on page 19; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 16 on page 20.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 17 on page 21;
 - 1.2.2. Budgeted Cash Flows as contained in Table 18 on page 22;

- 1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 19 on page 23; and
 - 1.2.4. Asset management as contained in Table 20 on page 24.
2. The Council of Overberg District Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for all services, as set out in Annexure B.

1.2 Executive Summary

Introduction

The municipality made good progress in recent years with regard to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations.

National Treasury's MFMA Circular No. 74 dated 12 December 2014 was mainly used to guide the compilation of the 2014/15 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- The need to prioritise projects and expenditure within the financial means of the municipality;
- The continued increases in the cost to provide services. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- SCOA implementation;
- Affordability of capital projects; and
- Availability of affordable capital/borrowing.

The financial sustainability of the municipality is currently in serious doubt and urgent intervention from other role players within provincial and national government is needed to ensure that Overberg District Municipality remains a going concern.

Vote Structure

A vote is one of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure included in the budget documentation is shown in **Table 5 – Vote structure** below.

Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: Management Services	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administration Officer	2011
		Buildings		2012
		Financial Services	Chief Financial Officer	2013
		Planning services	Manager: IDP/LED	2016
		Grants ex National Government	Chief Financial Officer	2018
		Grants ex Provincial Government	Chief Financial Officer	2019
		Finance Management Grant	Chief Financial Officer	2021
Community and Technical Services	Director: Community and Technical Services	Fire Brigade	Head: Disaster Management and Fire Services	2031
		Disaster Management		2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Management	Head: Environmental Management	2039
		Karwyderskraal		2042
		Dennehof	Head: Resorts	2044
		Die Dam		2045
		Uilenkraalsmond		2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: Indirect Account		2503
		Roads: Plant Account		2505

Table 5 – Vote structure

1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI. This however presents a great challenge to the municipality that is in need of higher than CPI adjustments in order to raise internal revenue sources. However, higher than CPI adjustments become counter-productive, as it only increases the risk of non-payment by users; and
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

In view of the aforementioned, Table 6 – Consolidated Overview of the 2015/16 MTREF is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework.

Description	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Total Operating Revenue	125 180	137 192	144 930	146 310
Total Operating Expenditure	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(2 741)	154	2 643	(716)
Calculated surplus/(Deficit) (excluding profit on sale of property)	3 440	2 945	2 476	2 555
Cash inflow	1 697	2 125	2 425	2 802
Total Capital Expenditure	1 639	1 829	2 066	2 287

Table 6 – Consolidated Overview of the 2015/16 MTREF

Table 7 – Summary of revenue classified by main revenue source is a summary of the 2015/16 MTREF (classified by main revenue source):

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Service charges - refuse revenue	1 787	0	0	0	0	0	0	0	0
Service charges - other	385	821	846	848	818	848	880	455	479
Rental of facilities and equipment	10 516	11 145	10 710	11 162	11 162	11 162	11 814	11 955	12 388
Interest earned - external investments	338	485	1 290	500	1 090	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Licences and permits	10	45	44	49	49	49	24	26	26
Agency services	2 986	3 073	4 489	4 873	4 811	4 811	5 644	6 021	6 428
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	100 030	112 644	118 044	121 539
Other revenue	2 302	5 218	820	412	938	958	2 282	2 306	2 409
Gains on disposal of PPE	0	816	407	330	687	697	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)	99 870	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

Table 7 – Summary of revenue classified by main source

Table 8 - Summary of revenue classified by municipal vote is a summary 2015/16 MTREF (classified by municipal vote):

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Vote									
Vote 1 - MUNICIPAL MANAGER	1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 268
Vote 2 - MANAGEMENT SERVICES	49 991	52 351	53 019	55 256	58 605	58 605	61 036	62 900	62 607
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	48 616	53 493	62 442	52 942	61 267	61 267	67 411	70 387	75 435
Total Revenue by vote	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

Table 8 – Summary of revenue classified by municipal vote

1.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 74 dated 12 December 2014;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

Table 9 - Summary of operating expenditure by standard classification item is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure By Type									
Employee related costs	59 970	65 871	72 555	63 417	63 331	63 331	69 250	73 046	73 235
Remuneration of councillors	4 205	3 079	5 144	5 035	5 073	5 073	5 322	5 614	5 923
Debt/impairment	653	753	330	-	-	-	-	-	-
Depreciation & asset impairment	5 033	2 447	2 657	1 697	1 552	1 552	1 919	1 577	1 553
Finance charges	1 131	1 392	851	141	145	145	56	82	67
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	15 655	-	-	-	-	-	-	-	-
Contracted services	774	255	126	-	503	503	1 850	1 850	1 850
Transfers and grants	12	-	-	-	150	150	-	-	-
Other expenditure	20 512	33 025	40 818	48 375	55 711	55 711	53 652	60 163	59 371
Loss on disposal of PPE	-	641	-	-	-	-	-	-	-
Total Expenditure	107 126	108 384	122 441	116 957	127 921	127 921	137 038	142 287	147 023

Table 9 – Summary of operating expenditure by standard classification item

The budgeted allocation for employee-related costs for the 2015/16 financial year totals R 69.25 million, which equals 50.5% of the total operating expenditure. These percentages increase to 51.3% and 53.2% in the 2 outer years of the MTREF period respectively.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

National Treasury is introducing a new Chart of Accounts and additional expenditure line-items in the budget. One of these line-items is "Other materials". Other materials comprise of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. This group of expenditure has been identified in order to measure sustainability of the Municipality's infrastructure.

Other expenditure comprises various line items relating to the daily operations of the municipality, with the roads function contribution being the bulk of the expenditure.

Diagram 2 - Main operational expenditure categories for the 2015/16 financial year gives a breakdown of the main expenditure categories for the 2015/16 financial year:

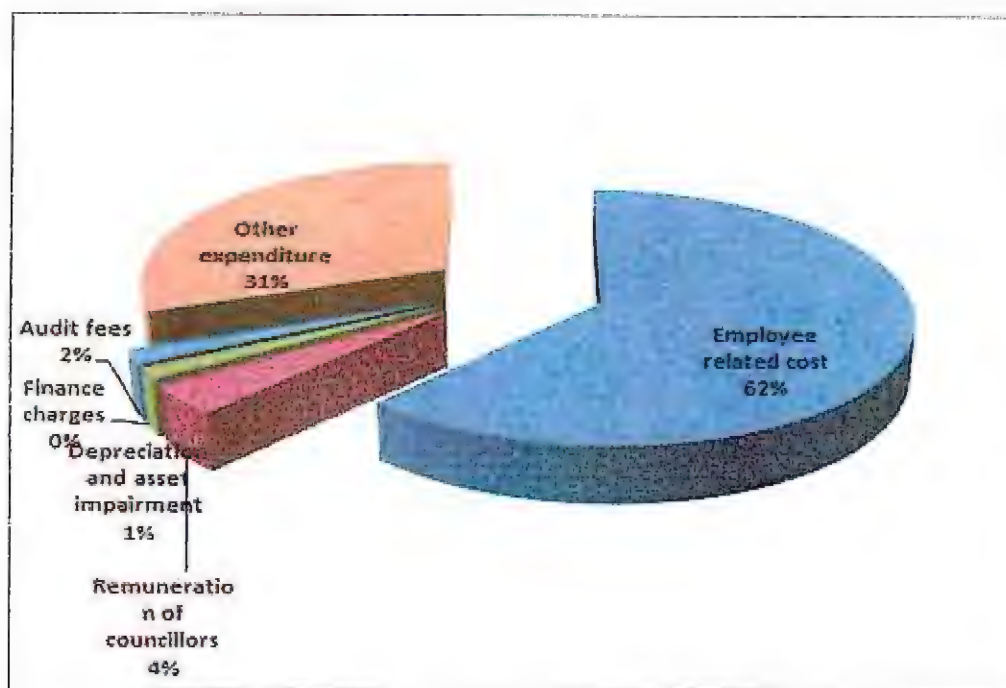


Diagram 2 - Main operational expenditure categories

1.4.1 Priority given to repairs and maintenance

Aligned to the priority given to preserving and maintaining the Municipality's current infrastructure, the 2015/16 budget and MTREF allocates a large portion of its operating budget to repairs and maintenance.

Table 10 – Repairs and maintenance per asset class provides a breakdown of the repairs and maintenance in relation to asset class:

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	10 305	3 371	8 814	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Road transport	10 305	3 371	8 814	13 646	22 349	22 349	23 644	24 775	26 011
Roads, Pavements & Bridges	10 305	3 371	8 814	13 646	22 349	22 349	23 644	24 775	26 011
Community	312	272	461	337	337	337	330	360	348
Swimming pools	14	12	-	8	3	8	3	-	-
Recreational facilities	299	260	461	329	329	329	322	360	348
Other assets	5 240	4 139	4 333	4 162	3 812	3 812	4 466	4 570	4 709
General vehicles	4 405	2 309	2 410	3 352	1 993	1 993	2 617	2 739	2 897
Specialised vehicles	-	851	800	-	850	820	950	950	950
Furniture and other office equipment	331	997	705	285	307	327	315	315	322
Total Repairs and Maintenance Expenditure	15 866	7 782	13 300	18 145	26 499	26 499	28 500	29 726	31 069

Table 10 – Repairs and maintenance per asset class

1.5 Capital expenditure

The capital budget below is an indication of what is affordable at this stage and does not necessarily reflect what is required to deliver services of high quality.

Table 11 – 2015/2016 Medium-term capital budget per vote provides a breakdown of budgeted capital expenditure by vote:

Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15		2015/16 MTREF		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote								
Multi-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	0	0	0	0	0	0	0
Vote 2 - MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	0	0	0	0	0	0	0	0
Capital multi-year expenditure sub-total	0	0	0	0	0	0	0	0
Single-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	1	34	59	59	20	15	13
Vote 2 - MANAGEMENT SERVICES	76	404	730	287	287	201	1 196	669
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	252	1 040	1 870	1 293	1 293	1 608	855	1 603
Capital single-year expenditure sub-total	328	1 445	2 635	1 639	1 639	1 829	2 066	2 287
Total Capital Expenditure - Vote	328	1 445	2 635	1 639	1 639	1 829	2 066	2 287

Table 11 – 2015/2016 Medium-term capital budget per vote

1.6 Annual Budget Tables – Parent Municipality

The following sections present the ten main budget tables (only nine applicable to ODM) as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes*.

- Table 12 – MBRR Table A1 – Budget Summary;

- Table 13 – MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table 14 – MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table 15 – MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure);
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- Table 17 – MBRR Table A6 – Budgeted Financial Position;
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- Table 19 – MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation;
- Table 20 – MBRR Table A9 – Asset Management.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	2 172	621	648	643	643	643	630	455	479
Investment revenue	535	435	1 260	500	1 000	1 000	1 000	1 000	1 000
Transfers recognised - operational	61 540	38 323	401 745	65 435	105 050	105 050	112 644	113 044	121 539
Other own revenue	15 820	20 501	16 234	17 350	17 492	17 482	22 355	25 431	23 291
Total Revenue (excluding capital transfers and contributions)	99 659	110 335	143 638	143 921	125 185	125 182	137 152	144 930	146 310
Employee costs	50 670	65 671	72 555	63 417	63 331	63 331	58 250	73 048	78 235
Remuneration of councillors	4 205	3 979	5 144	5 035	5 078	5 078	5 322	5 514	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 937	1 952	1 952	1 919	1 577	1 590
Finance charges	1 121	1 392	381	141	145	145	85	32	87
Materials and bulk purchases	15 866	-	-	-	-	-	-	-	-
Transfer and grants	12	-	-	-	150	150	-	-	-
Other expenditure	30 003	34 675	41 274	48 378	57 214	57 214	60 482	51 538	61 171
Total Expenditure	107 126	109 334	122 441	118 637	127 921	127 921	137 035	142 287	147 025
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Capital expenditure & funds sources									
Capital expenditure	328	1 445	2 574	767	1 639	1 639	1 829	2 089	2 287
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	328	1 445	2 574	767	1 639	1 639	1 829	2 089	2 287
Total sources of capital funds	328	1 445	2 574	767	1 639	1 639	1 829	2 089	2 287
Financial position									
Total current assets	5 710	17 194	17 502	9 025	7 438	7 435	9 591	11 587	14 783
Total non current assets	44 837	42 323	42 222	42 679	41 809	41 909	41 820	42 203	43 016
Total current liabilities	16 013	20 417	19 844	10 058	12 326	12 326	11 070	11 354	11 371
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	57 333	72 045	76 063
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 185)	(25 432)	(28 432)	(28 378)	(29 605)	(30 160)
Cash flows									
Net cash from (used) operating	(1 517)	14 434	9 237	1 042	3 469	3 469	1 292	(433)	3 425
Net cash from (used) investing	(328)	617	12	33	(942)	(942)	1 271	3 055	(447)
Net cash from (used) financing	(1 553)	(646)	(1 027)	(735)	(831)	(831)	(433)	(193)	(176)
Cash/cash equivalents at the year end	(1 968)	12 437	14 710	3 909	4 555	4 555	6 890	8 105	11 507
Cash backing/surplus reconciliation									
Cash and investments available	(1 638)	12 427	14 710	3 609	4 555	4 555	6 650	9 103	11 007
Application of cash and investments	3 966	12 173	11 044	2 893	2 270	2 270	2 270	2 270	2 270
Balance - surplus (shortfall)	(3 604)	315	3 666	915	2 285	2 285	4 410	6 833	9 637
Asset management									
Asset register summary (WCV)	344	343	345	307	335	335	335	329	325
Depreciation & asset impairment	5 033	2 447	2 557	1 937	1 952	1 952	1 919	1 577	1 590
Renewal of Existing Assets	-	-	1 025	235	1 053	1 050	1 214	1 625	910
Repairs and Maintenance	15 866	7 782	13 535	18 145	26 499	25 469	33 500	29 726	31 089
Free services									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

Table 12 MBRR Table A1 - Budget Summary

Explanatory notes to MBRR Table A1 - Budget Summary:

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit;
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised are reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.
4. The Cash backing/surplus reconciliation shows that the budget will be cash backed for the entire MTREF period.

Standard Classification Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard									
<i>Governance and administration</i>	51 154	56 780	57 451	60 854	63 780	63 780	69 648	73 900	70 721
Executive and council	1 252	4 491	4 595	5 723	5 303	5 303	8 744	11 143	8 263
Budget and treasury office	48 203	52 273	52 500	55 114	59 452	59 452	60 835	62 737	62 433
Corporate services	1 624	15	16	13	18	18	19	21	21
<i>Community and public safety</i>	11 169	12 091	11 678	12 124	12 124	12 124	12 030	12 764	13 524
Community and social services	6	—	—	—	—	—	—	—	—
Sport and recreation	11 032	11 555	11 441	11 913	11 913	11 913	12 509	12 524	13 183
Public safety	52	123	123	26	29	25	92	83	183
Housing	—	—	—	—	—	—	—	—	—
Health	59	103	115	125	125	125	132	143	154
<i>Economic and environmental services</i>	35 735	41 449	50 825	40 943	48 765	48 765	52 914	56 455	60 265
Planning and development	—	—	—	—	—	—	—	—	—
Road transport	35 695	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection	40	79	45	22	22	22	24	26	26
<i>Trading services</i>	1 790	16	11	—	503	503	1 800	1 800	1 800
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—
Waste management	1 790	16	11	—	503	503	1 800	1 800	1 800
Other	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	99 869	110 335	110 968	113 921	125 189	125 180	137 192	144 930	146 316
Expenditure - Standard									
<i>Governance and administration</i>	29 774	28 284	30 886	32 978	35 020	35 020	35 578	36 591	35 879
Executive and council	9 559	8 479	11 433	10 338	11 370	11 370	13 530	13 841	14 565
Budget and treasury office	14 449	13 272	13 243	13 942	16 657	16 657	14 593	15 245	15 277
Corporate services	5 766	6 533	6 155	2 538	6 993	6 993	7 435	7 806	8 035
<i>Community and public safety</i>	27 775	24 963	27 001	28 340	29 084	29 084	31 400	30 865	31 978
Community and social services	567	—	—	—	—	—	—	—	—
Sport and recreation	12 148	10 159	10 524	10 632	10 367	10 367	11 728	10 183	10 322
Public safety	14 551	14 571	16 352	16 023	18 092	18 092	19 539	20 589	21 504
Housing	—	—	—	—	—	—	—	—	—
Health	99	103	115	125	125	125	132	143	152
<i>Economic and environmental services</i>	47 110	53 219	63 074	54 993	63 019	63 019	67 950	72 421	77 058
Planning and development	2 282	1 148	992	1 254	1 304	1 304	1 339	1 477	1 559
Road transport	35 695	41 370	50 780	40 921	48 743	48 743	52 390	56 439	60 239
Environmental protection	9 132	10 702	11 302	12 234	12 973	12 973	13 672	14 505	15 260
<i>Trading services</i>	2 467	1 897	1 480	243	797	797	2 110	2 110	2 110
Electricity	—	—	—	—	—	—	—	—	—
Water	—	—	—	—	—	—	—	—	—
Waste water management	—	—	—	—	—	—	—	—	—
Waste management	2 467	1 897	1 480	243	797	797	2 110	2 110	2 110
Other	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard	107 128	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(7 257)	1 972	(2 473)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

Table 13 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas, which enables the National Treasury to compile 'whole of government' reports.
2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote									
Vote 1 - Municipal Manager	1 282	4 491	4 505	5 723	5 503	5 503	8 744	11 145	8 288
Vote 2 - Management Services	49 591	52 351	53 019	55 255	53 505	53 505	61 035	52 500	52 607
Vote 3 - Community Services	43 616	53 453	52 442	52 942	51 267	51 267	57 411	70 057	75 435
Total Revenue by Vote	94 489	110 335	110 966	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure by Vote to be appropriated									
Vote 1 - Municipal Manager	3 437	3 470	11 453	12 042	11 375	11 375	13 520	13 541	14 555
Vote 2 - Management Services	23 459	21 015	20 450	22 180	23 042	23 042	23 541	24 628	22 551
Vote 3 - Community Services	75 140	78 870	50 478	82 745	91 503	91 505	69 977	103 817	109 479
Total Expenditure by Vote	101 126	103 364	122 441	116 986	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

Table 14 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Revenue By Source									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 757	-	-	-	-	-	-	-	-
Service charges - other	335	621	648	648	648	648	680	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 614	11 555	12 535
Interest earned - external investments	338	435	1 280	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	10	45	48	49	49	49	24	59	25
Agency services	2 939	3 373	4 439	4 872	4 611	4 611	5 944	6 023	6 428
Transfers recognised - operational	31 540	33 328	101 745	95 423	109 050	109 050	112 644	113 044	121 533
Other revenue	2 302	5 216	520	412	653	653	2 282	2 355	2 409
Loss on disposal of PPE	-	616	497	250	897	897	3 100	5 120	1 340
Total Revenue (excluding capital transfers and contributions)	99 869	110 335	119 956	113 921	125 189	125 189	137 192	144 930	146 310
Expenditure By Type									
Employee related costs	50 870	65 371	72 595	63 417	63 331	63 331	69 250	73 045	73 285
Remuneration of councillors	4 205	3 979	5 144	5 035	5 078	5 078	5 322	5 614	5 923
Outfitting	653	753	320	-	-	-	-	-	-
Depreciation & asset impairment	5 033	2 447	2 657	1 597	1 652	1 652	1 949	1 577	1 580
Finance charges	1 131	1 392	851	241	145	145	59	32	67
Bank purchases	-	-	-	-	-	-	-	-	-
Other materials	15 355	-	-	-	-	-	-	-	-
Contracted services	774	258	128	-	503	503	1 800	1 800	1 800
Transfers and grants	12	-	-	-	150	150	-	-	-
Other expenditure	20 582	33 025	40 818	48 378	56 711	56 711	50 692	60 165	59 371
Loss on disposal of PPE	-	641	-	-	-	-	-	-	-
Total Expenditure	107 126	108 364	122 441	116 067	127 921	127 921	137 033	142 287	147 025
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Attributable to municipalities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

Table 15 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. This table indicates the revenue by source and the expenditure by type.

PS

Vote Description R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote									
Single-year expenditure to be appropriated									
Vote 1 - Municipal Manager	-	1	34	20	59	59	20	15	15
Vote 2 - Management Services	76	404	730	150	207	227	201	1 125	659
Vote 3 - Community Services	252	1 040	1 870	597	1 293	1 295	1 603	255	1 605
Capital single-year expenditure sub-total	328	1 445	2 635	767	1 639	1 639	1 823	2 086	2 287
Total Capital Expenditure - Vote	328	1 445	2 635	767	1 639	1 639	1 823	2 086	2 287
Capital Expenditure - Standard									
Governance and administration	76	389	704	170	346	346	221	1 196	669
Executive and council	-	1	34	20	20	20	20	15	15
Budget and treasury office	9	137	219	115	160	165	160	1 169	259
Corporate services	67	260	451	35	120	120	51	23	458
Community and public safety	240	872	1 309	560	1 257	1 257	1 560	845	1 325
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	80	254	542	95	81	81	110	455	975
Public safety	161	517	757	500	1 165	1 165	1 450	250	350
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	2	175	558	37	35	36	43	25	293
Planning and development	-	7	-	-	-	-	-	15	15
Road transport	-	-	110	-	-	-	-	-	-
Environmental protection	2	183	439	37	35	35	48	10	278
Trading services	10	-	2	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	10	-	2	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	328	1 445	2 574	767	1 639	1 639	1 823	2 086	2 287
Funded by:									
National Government	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	328	1 445	2 574	767	1 639	1 639	1 823	2 086	2 237
Total Capital Funding	328	1 445	2 574	767	1 639	1 639	1 823	2 086	2 287

Table 16 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. All appropriations are made within one year.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
ASSETS									
Current assets									
Cash	4	12 487	14 710	3 609	4 555	4 555	6 820	9 405	11 907
Call investment deposits	137	-	-	-	-	-	-	-	-
Consumer debtors	2 316	442	501	440	1 842	1 842	1 842	1 842	1 842
Other debtors	2 255	1 592	1 540	2 008	-	-	-	-	-
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-
Inventory	559	2 673	1 151	2 563	1 039	1 039	1 039	1 039	1 039
Total current assets	3 710	17 194	17 902	9 025	7 436	7 436	9 561	11 987	14 788
Non current assets									
Long-term receivables	-	-	-	-	-	-	-	-	-
Investments	331	-	-	-	-	-	-	-	-
Investment property	-	-	111	-	111	111	111	111	111
Investment in Associates	-	-	-	-	-	-	-	-	-
Property, plant and equipment	42 451	40 341	40 245	40 785	39 932	39 932	39 843	40 331	41 039
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-
Intangible	344	343	275	307	275	275	275	275	275
Other non-current assets	1 711	1 944	1 591	1 597	1 591	1 591	1 591	1 591	1 591
Total non current assets	44 837	42 328	42 222	42 679	41 909	41 909	41 820	42 308	43 016
TOTAL ASSETS	50 546	59 523	60 124	51 704	49 345	49 345	51 381	54 295	57 804
LIABILITIES									
Current liabilities									
Bank overdraft	2 109	-	-	-	-	-	-	-	-
Borrowing	1 430	891	783	812	648	648	193	176	193
Consumer deposits	20	18	12	13	12	12	12	12	12
Trade and other payables	5 616	12 173	11 044	2 693	2 270	2 270	2 270	2 270	2 270
Provisions	6 837	7 335	8 005	7 335	9 365	9 365	9 365	9 365	9 365
Total current liabilities	16 013	20 417	19 844	10 858	12 326	12 326	11 070	11 034	11 871
Non current liabilities									
Borrowing	1 980	1 076	1 479	666	957	957	975	799	605
Provisions	55 850	53 448	62 493	63 265	62 493	62 493	65 913	71 245	75 493
Total non current liabilities	57 830	54 524	63 972	63 931	63 451	63 451	67 888	72 044	76 098
TOTAL LIABILITIES	73 843	74 941	83 816	74 789	75 777	75 777	78 958	83 078	87 969
NET ASSETS	(23 296)	(15 418)	(23 692)	(23 085)	(26 432)	(26 432)	(27 577)	(28 783)	(30 165)
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(23 296)	(15 418)	(23 692)	(23 085)	(26 432)	(26 432)	(27 577)	(28 783)	(30 165)
Reserves	-	-	-	-	-	-	(2 100)	(5 970)	(5 810)
Minorities' interests	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	(23 296)	(15 418)	(23 692)	(23 085)	(26 432)	(26 432)	(27 577)	(28 783)	(30 165)

Table 17 MBRR Table A6 - Budgeted Financial Position

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table A6 is supported by an extensive table (SA3) of notes containing detailed analysis of the major components of a number of items, including:
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;

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- Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
 5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment, which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget, as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges	17 771	18 544	16 180	17 144	18 125	18 125	830	455	475
Other revenue	-	-	-	-	-	-	19 784	20 311	21 451
Government - operating	79 531	97 352	99 574	94 583	105 940	105 940	112 844	118 044	121 529
Government - capital	-	-	-	-	-	-	-	-	-
Interest	341	489	1 285	504	1 000	1 000	1 000	1 000	1 000
Dividends	3	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(89 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	(132 704)	(140 164)	(140 978)
Finance charges	(482)	(305)	(233)	(141)	(145)	(145)	(85)	(22)	(57)
Transfers and grants	(12)	-	-	-	(150)	(150)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(1 517)	14 464	3 237	1 642	3 489	3 489	1 231	(436)	3 425
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	1 704	2 122	350	697	697	3 400	5 120	1 540
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	353	-	-	-	-	-	-	-
Payments									
Capital assets	(323)	(1 445)	(2 119)	(787)	(1 639)	(1 639)	(1 820)	(2 055)	(2 237)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(323)	617	12	83	(942)	(942)	1 271	3 065	(447)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2)	(2)	(5)	-	-	-	-	-	-
Payments									
Repayment of borrowing	(1 553)	(643)	(1 021)	(786)	(831)	(831)	(453)	(193)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 553)	(646)	(1 027)	(786)	(831)	(831)	(453)	(193)	(176)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 390)	14 456	2 222	339	1 697	1 697	3 125	2 425	2 802
Cash/cash equivalents at the year begin:	1 430	(1 968)	12 487	3 278	2 858	2 858	7 355	5 660	9 105
Cash/cash equivalents at the year end:	(1 960)	12 487	14 710	3 609	4 555	4 555	6 880	9 105	11 907

Table 18 MBRR Table A7 - Budgeted Cash Flow Statement

Explanatory notes to Table A7 - Budgeted Cash Flow Statement:

1. The budgeted cash flow statement is the first measurement in determining whether the budget is funded.

- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- As can be seen from the above table, the cash flow position of the municipality had a serious drop for the last couple of years. It can also be seen that we have reached a turning point and there is a steady growth in the cash flow position for the MTREF period.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Cash and investments available									
Cash/cash equivalents at the year end	(1 655)	12 437	14 710	3 609	4 555	4 555	6 680	9 105	11 937
Other current investments > 60 days	0	(0)	(0)	-	-	-	0	0	0
Non-current assets – investments	331	-	-	-	-	-	-	-	-
Cash and investments available:	(1 638)	12 437	14 710	3 609	4 555	4 555	6 680	9 105	11 937
Application of cash and investments									
Unspent conditional transfers	2 112	10 945	8 774	1 594	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 854	1 227	2 270	1 099	2 270	2 270	2 270	2 270	2 270
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	3 966	12 173	11 044	2 693	2 270	2 270	2 270	2 270	2 270
Surplus(shortfall)	(5 604)	315	3 666	916	2 285	2 285	4 410	6 835	9 667

Table 19 MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

Explanatory notes to Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

- The cash-backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded". The municipality's budget is not cash-funded for the entire MTREF period.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	326	1 445	1 549	482	581	581	518	441	1 377
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	7	-	-	-	-	-	-	-	-
Infrastructure	7	-	-	-	-	-	-	-	-
Community	-	34	15	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	105	1 351	1 524	482	581	581	518	441	1 377
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	17	61	-	-	-	-	-	-	-
Total Renewal of Existing Assets	-	-	1 025	283	1 058	1 058	1 214	1 625	910
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	371	35	-	-	-	375	525
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	654	248	1 053	1 052	1 214	1 250	335
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	7	-	-	-	-	-	-	-	-
Infrastructure	7	-	-	-	-	-	-	-	-
Community	-	34	336	35	-	-	-	375	525
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	305	1 351	2 163	732	1 059	1 059	1 029	1 631	1 792
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	17	31	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	326	1 445	2 574	767	1 639	1 639	1 532	2 066	2 287
ASSET REGISTER SUMMARY - PPE (WOM)									
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	111	-	111	101	111	111	111
Other assets	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	344	343	275	307	275	275	275	275	275
TOTAL ASSET REGISTER SUMMARY - PPE (WOM)	344	343	386	307	386	386	386	386	386
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	5 033	2 447	2 657	1 991	1 952	1 952	1 919	1 577	1 580
Repairs and Maintenance by Asset Class	15 155	7 782	13 398	18 145	28 499	25 469	23 500	39 728	31 039
Infrastructure - Road transport	10 205	3 371	8 614	13 645	22 349	22 349	21 644	24 776	28 011
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	1	-	-	-	-	-	-	-	-
Infrastructure	10 206	3 371	8 614	13 646	22 349	22 349	21 644	24 776	28 011
Community	312	272	481	337	337	337	330	330	348
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	5 248	4 139	4 213	4 162	3 812	3 812	4 485	4 579	4 769
TOTAL EXPENDITURE OTHER ITEMS	20 500	10 229	16 044	20 142	28 451	28 451	29 419	31 303	32 648

Table 20 MBRR Table A9 - Asset Management

Explanatory notes to Table A9 - Asset Management:

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.

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Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff-setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

The following key dates are set out for the budget process - .

- **19 December 2014** – Management meeting considering budget inputs
- **23 January 2015** – Mayor strategic session
- **9 February 2015** – Meeting Budget Steering Committee
- **23 February 2015** – Budget workshop and tabling of budget.
- **24 & 27 February 2015** – Publish/Advertise draft budget on website and in newspaper(s)
- **31 March 2015** – Final date for public comments.
- **28 April 2015** – Council meeting for approval of 2015/2016 MTREF budget.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised by means of a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform that, correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument used by municipalities to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision-making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim at co-ordinating the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, as well as reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that alignment exists between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner that is consistent with its IDP. The following table highlights the IDP's strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

All IDP objectives are reflected in Table 21 – MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue, Table 22 - MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure and Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	2 945	4 507	4 522	5 740	5 326	5 326	3 763	11 184	3 239
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	37 632	41 690	51 074	41 154	49 473	49 479	54 933	53 535	62 460
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	11 032	11 893	11 441	11 813	11 913	11 913	12 603	12 534	13 134
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	40 264	52 273	52 950	55 114	59 462	59 462	60 835	62 737	62 409
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development									
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		99 869	110 363	119 966	113 921	125 180	125 180	137 192	144 910	146 349

Table 21 - MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good governance and Community Participation	To ensure good governance practices by providing a democratic and co-active accountable government and ensuring community participation through existing	14 697	13 555	15 411	17 603	17 607	17 607	19 519	20 629	20 523
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management	82 921	83 743	80 069	72 142	80 723	80 750	83 343	93 765	99 265
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	14 431	11 337	11 515	11 547	12 171	12 171	13 117	11 620	11 821
Financial Viability	To assist and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	14 449	13 272	13 243	13 942	16 657	16 657	14 533	15 245	13 277
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and	1 228	1 425	1 227	1 333	1 355	1 355	1 493	1 533	1 609
Allocations to other priorities										
Total Expenditure		107 126	108 384	122 441	116 967	127 921	127 921	137 033	142 207	147 025

Table 22 - BRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Good Governance and Community Participation	To ensure good governance practices by providing a democratic and proactive, accountable government and ensuring community participation through existing IDP structures	57	291	518	55	120	15	71	33	423
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	192	665	1 328	537	1 232	1 232	1 453	380	627
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	60	331	542	60	61	51	110	510	950
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	9	137	219	115	193	195	150	1 150	233
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			23						3
Allocations to other priorities										
Total Capital Expenditure		320	1 443	2 633	767	1 630	1 504	1 829	2 066	2 237

Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system, which is constantly refined as the integrated planning process

unfolds. The Municipality targets, monitors, assesses and reviews organisational performance, which in turn is directly linked to individual employee' performance.

At any given time within government, information from multiple years is being; plans and budgets for next year; implementation for the current year; and reporting on last year's performance are being considered. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as per **Diagram 2 – Planning, budgeting and reporting cycle**:

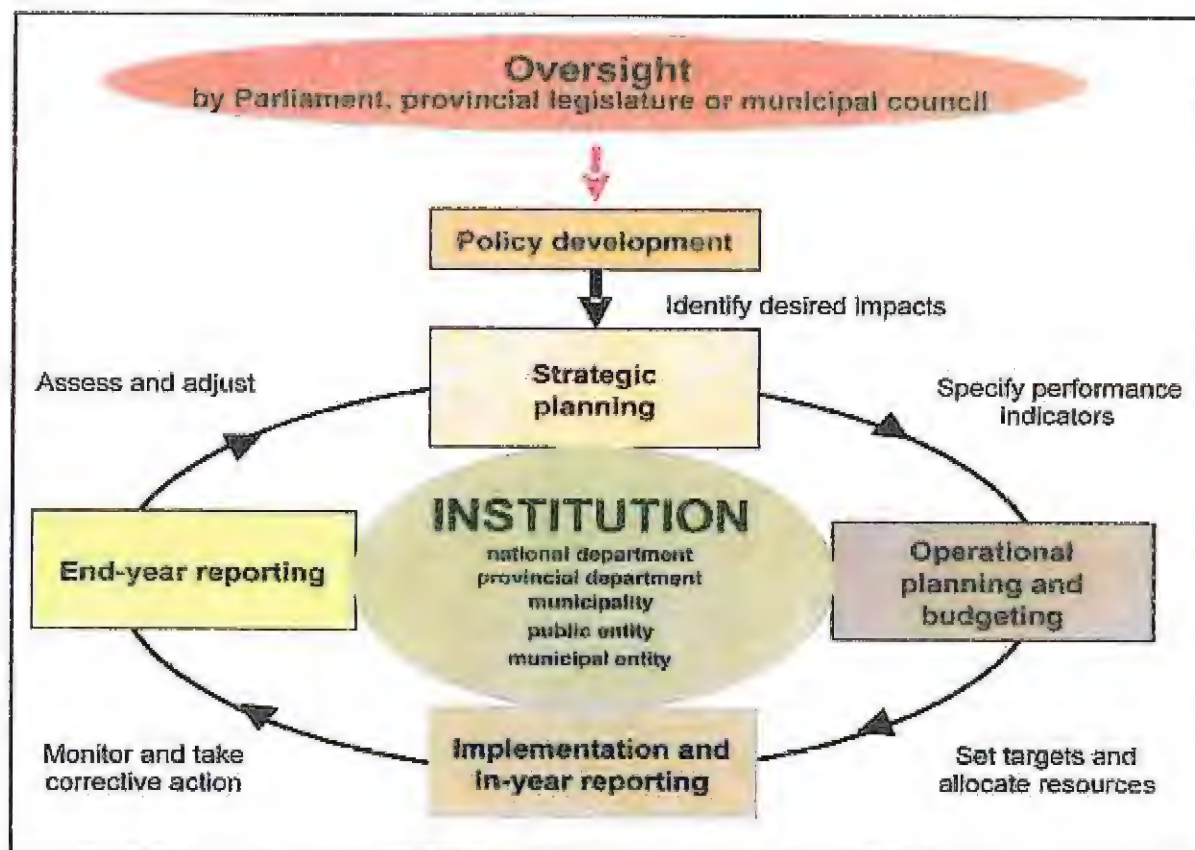


Diagram 2 – Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has consequently adopted one integrated performance management system that encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement); and
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury.

Table 24 - MBRR Table SA7 - Measurable performance objectives provides the main measurable performance objectives the municipality undertakes this financial year.

[illegible]

Table 24 - MBRR Table SA7 - Measurable performance objectives

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Table 25 - MBRR Table SA8 - Performance indicators and benchmarks sets out the municipality's main performance objectives and benchmarks for the 2014/15 MTREF.

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.5%	1.9%	1.5%	0.6%	0.8%	0.8%	0.4%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.8%	9.3%	10.3%	5.0%	3.1%	3.1%	2.2%	1.0%	1.6%
Borrowed funding of lower capital expenditure	Borrowing /Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	-46.4%	-12.4%	-10.4%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	0.4	0.0	0.9	0.0	0.6	0.8	0.8	1.0	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 60 days/current liabilities	0.4	0.0	0.9	0.0	0.6	0.6	0.3	1.0	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.7	0.0	0.4	0.4	0.8	0.8	1.0
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	1.3%	1.7%	2.1%	1.5%	1.3%	1.3%	1.3%	1.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))									
Creditors to Cash and Investments		-24.2%	9.8%	15.4%	33.5%	41.8%	48.6%	34.0%	24.9%	19.1%
<u>Other Indicators</u>										
Electricity Distribution Losses (%)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (%)	Total Volume Losses (kL)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	59.5%	59.7%	60.4%	55.7%	50.8%	53.6%	50.5%	50.4%	53.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	69.6%	60.8%	61.7%	72.6%	62.3%	62.3%	55.3%	65.6%	69.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.5%	7.1%	11.2%	15.9%	21.2%	21.2%	20.6%	20.5%	21.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.2%	3.5%	2.9%	1.9%	1.7%	1.7%	1.5%	1.1%	1.1%
<u>MP regulation financial viability indicators</u>										
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.2	9.5	14.1	10.1	10.1	10.1	20.8	22.9	21.1
ROB Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	15.0%	17.5%	18.0%	20.7%	15.6%	15.5%	14.7%	14.3%	14.1%
II. Cash coverage		(0.3)	1.8	1.9	0.5	0.6	0.8	0.3	1.0	1.3

Table 25 - MBRR Table SA8 - Performance indicators and benchmarks

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. This creditworthiness is very low at this stage. The following financial performance indicators have formed part of the compilation of the 2015/16 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers have contributed significantly to the municipality's capital expenditure programmes, thus limiting the need for borrowing;
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure; and
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, bank overdraft and tax provisions as a percentage of funds and reserves; and
- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the municipality is currently well below this benchmark.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of more than 2, which is a general benchmark, hence at no point in time should this ratio be less than 2. The municipality is currently operating at a level well below the benchmark; and
- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.4 Revenue Management

- Only a small percentage of revenue is derived from consumers and this indicator is still very good at the municipality.

2.3.1.5 Creditors Management

- Due to the deteriorating financial position of the municipality, it will become increasingly difficult for the municipality to settle creditors within the legislated period of 30 days;
- Employee costs as a percentage of operating revenue are very high when compared to other municipalities; and
- The expenditure on repairs and maintenance is well in line with acceptable levels, but the actual cost will only be determined when a costing system is implemented.

2.4 Overview of budget-related- policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Credit control and debt collection policies

The scope of this policy includes the following:

- Credit control procedures and mechanisms;
- Debt Collection Procedures and mechanisms;
- Interest on arrears, where applicable;
- Extension on time under certain circumstances; and
- The termination or restriction of services when payments are in arrears.

2.4.2 Management and administration of Immovable assets

This policy is set out to guide the municipality to ensure that immovable property is managed and administrated in the best interest of the local community. Guidance are provided for the following:

- Regulation on use;
- Regulation on sale; and
- Regulation on lease.

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when procuring goods and services.

2.4.4 Cash Management and Investment Policy

The objective of this policy is set out as follows:

- Ensure compliance with relevant legal and statutory requirements relating to cash management and investments;
- Ensure that council of the municipality who effectively are custodians of the public revenues, collects, manages the cash resources effectively and efficiently; and
- Ensure optimal return on investment without incurring undue risk when cash revenues are not needed for capital or operational purposes.

2.4.5 Tariff Policies

The Municipality's tariff policies are aimed at establishing the following:

- The tariffs of the municipality conform to acceptable policy principles;
- Financial services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

2.4.6 Budget Policy

The policy aims to give effect to:

- The requirements of the Municipal Finance Management Act, Act 56 of 2003;
- Budget and Reporting Regulations (Notice 393 of 2009); and
- Any other directive issued by the Minister of Finance in terms of Section 168 of the Municipal Finance Management Act.

2.4.7 Funding and Reserve Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. The requirements of the MFMA are therefore clear in that the budget must be cash-funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid. In determining whether the budget is actually cash-funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.4.8 Asset Management Policy

The objective of this Asset Management Policy is to ensure that the municipality:

- Has consistent application of asset management principles;
- Implements accrual accounting;
- Complies with PFMA, MFMA, Treasury Regulation, GAAP, GRAP and other related legislation;
- Safeguards and controls the assets of the municipality; and

- Optimises asset usage.

2.4.9 Borrowing Policy

The policy aims to give effect to the following:

- Risk Management;
- Cost of Borrowings; and
- Prudence.

2.4.10 Policy on Long-term planning

The objective of this policy is to ensure the implementation of the sound and good financial strategies that will enhance the future financial sustainability of the municipality.

2.4.11 Infrastructure Investments and Capital Projects Policy

The policy aims to guide the municipality with regards to the following:

- New Capital Infrastructure Investment;
- Refurbishment and significant Infrastructure maintenance; and
- Funding of Capital Infrastructure Investment.

2.5 Overview of budget assumptions

2.5.1 External factors

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank fast and millions of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2015 will be minimal with a slightly better growth in the outer years.

The following factors have been taken into consideration in the compilation of the 2015/16 MTREF:

- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for operational cost; and
- The increase in the cost of remuneration.

2.5.2 Credit rating outlook

The credit outlook of South Africa remained under pressure. This could be attributed to the numerous violent protest actions in the various sectors of the South African economy. Most recently, the mining sector was negatively affected by these actions. This made South Africa less attractive to foreign investors and largely contributed to the ever widening trade deficit. A deterioration in the local currency, in a country very dependent on imports, is also placing pressure on the inflationary outlook of the country and it was therefore necessary for the Reserve Bank to increase interest rates.

Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident that it will collect almost all outstanding debtors (95%) over the MTREF period.

2.5.3 Salary increases

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. Municipalities were advised to provide for the following salaries and wages increase over the MTREF period:

- 2015/16 Financial Year – 5.8%;
- 2016/17 Financial Year – 5.5%; and
- 2017/18 Financial Year – 5.3%.

2.5.4 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures have been implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Sustainable job creation;
- Enhancing education and skills development;
- Improving health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities, integration mechanisms are in place to ensure integrated planning and execution of various development programmes. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

MFMA Circular 74 highlights the following key focus areas to be considered during the 2015/16 budget process:

- Integrated spatial planning and an expansion of the municipal debt market;
- Back-to-basics;
- Sustainable job creation;

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- Implementing the National Development Plan; and
- Implementation of Standard Chart of Accounts.

2.5.5 Ability of the municipality to spend and deliver on the programmes

Due to financial constraints, the municipality is under constant pressure to deliver on programmes.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 26 – Revenue over medium- term provides a breakdown of the operating revenue over the medium-term:

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Service charges - refuse revenue	1 767	-	-	-	-	-	-	-	-
Service charges - other	335	821	645	642	643	643	630	455	479
Rental of facilities and equipment	10 518	11 145	10 718	11 162	11 162	11 162	11 314	11 555	12 333
Interest earned - external investments	333	485	1 260	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Licences and permits	10	45	44	46	49	49	24	26	26
Agency services	2 931	3 073	4 423	4 873	4 911	4 911	5 644	6 023	6 423
Transfers recognised - operational	31 540	28 323	101 748	95 423	105 050	105 050	112 044	118 044	121 539
Other revenue	2 302	5 213	620	412	953	953	2 282	2 305	2 409
Gains on disposal of PPE	-	616	407	250	697	697	3 103	5 120	1 240
Total Revenue (excluding capital transfers and contributions)	99 869	119 335	119 966	113 921	123 180	123 180	137 192	144 930	146 310
Total Expenditure	107 128	108 384	122 441	116 967	127 921	127 921	137 030	142 267	147 023
Surplus/(Deficit) for the year	(7 257)	1 072	(2 475)	(3 045)	(2 741)	(2 741)	154	2 663	(713)

Table 26 – Revenue over medium- term

It is clear from the above that the municipality's revenue sources are not sufficient to fund the operating expenditure. The table is also a clear illustration of the dependence on government funding.

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining whether the budget is funded over the medium- term. **Table 27 – Budget cash flow statement** is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges	17 771	18 544	16 120	17 144	18 129	18 129	490	455	479
Other revenue	-	-	-	-	-	-	19 764	20 311	21 451
Government - operating	79 931	97 399	99 574	94 593	105 940	105 940	112 644	118 044	121 599
Government - capital	-	-	-	-	-	-	-	-	-
Interest	341	429	1 295	504	1 000	1 000	1 004	1 000	1 000
Dividends	3	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(59 059)	(101 940)	(113 579)	(111 429)	(121 304)	(121 304)	(132 704)	(140 184)	(149 978)
Finance charges	(492)	(305)	(233)	(141)	(145)	(145)	(55)	(52)	(57)
Transfers and Grants	(12)	-	-	-	(150)	(150)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(1 517)	14 484	3 237	1 042	3 469	3 469	1 292	(436)	3 425
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	1 704	2 132	250	697	697	2 100	3 120	1 840
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	358	-	-	-	-	-	-	-
Payments									
Capital assets	(323)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	(1 829)	(2 039)	(2 237)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(323)	617	12	83	(942)	(942)	1 271	3 081	(447)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short-term loans	-	-	-	-	-	-	-	-	-
Borrowing long-term financing	-	-	-	-	-	-	-	-	-
Increase (decrease) in customer deposits	(2)	(2)	(5)	-	-	-	-	-	-
Payments									
Repayment of borrowing	(1 550)	(843)	(1 021)	(785)	(831)	(831)	(433)	(153)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 552)	(845)	(1 027)	(785)	(831)	(831)	(433)	(153)	(176)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 390)	14 456	2 222	339	1 697	1 697	2 125	2 425	2 802
Cash/cash equivalents at the year begin:	1 430	(1 968)	12 487	3 276	2 858	2 858	4 555	6 980	9 105
Cash/cash equivalents at the year end:	(1 960)	12 487	14 710	3 609	4 555	4 555	6 680	9 105	11 907

Table 27 – Budget cash flow statement

2.6.3 Cash-backed Reserves/Accumulated Surplus Reconciliation

Table 28 – Cash-backed reserves/accumulated surplus reconciliation meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). The municipality is currently compliant in this regard.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand									
Cash and Investments available									
Cash/cash equivalents at the year end	(1 653)	12 437	14 710	3 609	4 555	4 555	5 410	5 105	11 907
Other current investments > 90 days	0	(0)	(0)	-	-	-	0	0	0
Non current assets - investments	331	-	-	-	-	-	-	-	-
Cash and investments available:	(1 653)	12 467	14 710	3 609	4 555	4 555	5 410	5 105	11 907
Application of cash and investments									
Unspent conditional transfers	2 112	10 945	5 774	1 584	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	1 854	1 227	2 270	1 099	2 270	2 270	2 270	2 270	2 270
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	3 966	12 173	11 044	2 683	2 270	2 270	2 270	2 270	2 270
Surplus(shortfall)	(5 619)	313	3 666	916	2 285	2 285	4 410	5 335	9 637

Table 28 – Cash-backed reserves/accumulated surplus reconciliation

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in **Table 29 – Funding compliance measurement**. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R 000	18(1)(b)	(1 653)	12 437	14 710	3 609	4 555	4 555	5 410	5 105	11 907
Cash + Investments at the year end less applications - R 000	18(1)(b)	(5 694)	313	3 666	916	2 285	2 285	4 410	5 335	9 637
Cash year end/merchandise employee/supplier payments	18(1)(b)	(0.3)	1.3	1.9	0.5	0.6	0.6	0.3	1.0	1.3
Surplus/(Deficit) excluding depreciation effects: R 000	18(1)	(7 257)	1 972	(2 475)	(3 645)	(2 741)	(2 741)	154	2 943	(715)
Service charge rev % change - macro CPIK target exclusive	18(1)(a),(2)	N.A.	(77.41%)	(2.11%)	(5.81%)	(5.01%)	(5.01%)	(1.11%)	(35.11%)	(0.71%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a),(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)(a),(2)	5.1%	6.4%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)(a),(2)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/fundamental allocations	18(1)(a)	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)(a)	N.A.	(55.51%)	0.4%	19.9%	(24.01%)	0.0%	0.0%	0.0%	0.0%
Long term liabilities % change - inc/(dec)	18(1)(a)	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	37.4%	19.3%	33.3%	44.5%	65.4%	65.4%	71.5%	73.7%	75.7%
Asset renewal % of capital budget	20(1)(v)	0.0%	0.0%	38.9%	37.2%	64.6%	64.6%	65.4%	70.7%	39.8%

Table 29 – Funding compliance measurement

2.6.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement and this will be achieved with this budget for the duration of the MTREF period.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. The municipality is currently in a surplus.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. The municipality has difficulty in identifying new funding sources and additional grant funding might be the only alternative.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 5 – 6 per cent). The result is intended to be an approximation of the real increase in revenue.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

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This factor is a macro-measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is very close to 100%, which is very good.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. This percentage is very low, but is mainly attributable to the high collection rate of the municipality.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

2.6.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

2.6.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

2.6.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 30 – Expenditure on transfers and grant programmes and Table 31 Reconciliation between transfers, grant receipts and unspent funds highlights the above.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:									
Operating expenditure of Transfers and Grants:									
National Government:	45 419	47 158	49 787	53 637	53 717	53 717	4 370	4 746	2 420
Local Government Equitable Share	41 692	43 928	46 637	50 397	15 505	15 505			
RSC Levy Replacement					34 692	34 692			
Finance Management	2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement	1 327	991	320	934	934	934	955	1 019	1 070
BRWP Incentive	153	1 024	1 060	1 058	1 055	1 055			
Other transfers/grants					80	80	2 154	2 427	
Provincial Government:	39 002	41 407	51 989	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK	39 592	47 219	50 622	40 851	49 657	49 657	52 811	55 350	60 159
Sata	40	110	397	265	265	265	280	330	300
Other provincial									
Karwyderskraal									
Health Subsidy			115						
Financial Management Grant				200	-	-			
Coastal Management Plan		7	114						
Tourism Projects			14	50					
Management Support (MFP)			221		694	694			
Risk Assessment					334	334			
Compliance Model					43	43			
Coastal Management Plan				410	784	784			
Municipal Capacity Building Grant					500	500			
Municipal Performance Management Grant					50	50			
Operational Support Grant					65	65			
Financial Management Support Grant					910	910			
Greenest Municipality					30	30			
Risk Management			65						
Sport and Recreational Facilities			340						
Human Rights			50						
Total operating expenditure of Transfers and Grants	84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879

Table 30 – Expenditure on transfers and grant programmes

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	1 552	(42)	-						
Current year receipts	43 814	45 939	49 777	53 637	53 717	53 717	59 553	61 384	61 020
Conditions met - transferred to revenue	45 307	45 697	49 777	53 637	53 717	53 717	59 553	61 384	61 000
Conditions still to be met - transferred to liabilities	(42)		-						
Provincial Government:									
Balance unspent at beginning of the year	2 053	2 112	10 945	-					
Current year receipts	35 076	59 270	59 797	41 786	52 333	52 333	53 091	56 660	60 459
Conditions met - transferred to revenue	36 032	41 437	52 969	41 786	52 333	52 333	53 091	56 660	60 459
Conditions still to be met - transferred to liabilities	2 112	10 945	3 774						
TOTAL TRANSFERS AND GRANTS REVENUE	81 540	98 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
TOTAL TRANSFERS AND GRANTS - CTBM	2 079	10 945	8 774	-	-	-	-	-	-

Table 31 Reconciliation between transfers, grant receipts and unspent funds

2.8 Councillor and employee benefits

There are 21 Councillors and 295 full-time employees at the municipality. It is projected that the employees will increase by 2 over the MTREF due to new positions to be filled.

Table 32 – Summary of councillor and staff benefits highlights the above.

Summary of Employee and Councillor remuneration R thousand	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Others)									
Basic Salaries and Wages	2 700	2 581	3 413	3 281	3 283	3 283	3 334	3 550	3 777
Pension and UIF Contributions	121	124	141	141	148	145	154	162	171
Medical Aid Contributions	16	17	15	-	-	-	-	-	-
Motor Vehicle Allowance	1 219	1 115	1 231	1 337	1 358	1 335	1 448	1 527	1 611
Cellphone Allowance	149	142	225	223	223	223	250	264	276
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	71	-	-	-	76	80	85
Sub Total - Councillors	4 205	3 979	5 144	5 038	5 078	5 078	5 322	5 614	5 923
% Increase		(5.4%)	29.3%	(2.1%)	0.8%	-	4.8%	5.5%	5.3%
Senior Managers of the Municipality									
Basic Salaries and Wages	1 959	1 845	2 167	2 494	2 107	2 107	2 945	3 183	3 405
Pension and UIF Contributions	285	185	203	99	4	4	3	3	7
Medical Aid Contributions	45	-	-	32	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	123	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	2	25	63	235	157	157	157	159	163
Cellphone Allowance	-	-	-	19	-	-	-	-	-
Housing Allowances	-	2	1	5	5	5	5	6	6
Other benefits and allowances	50	43	135	40	12	12	20	31	25
Payments in lieu of leave	5	32	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Postretirement benefit obligations	-	-	-	34	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2 445	1 118	2 628	3 009	2 295	2 295	3 142	3 394	3 631
% Increase		(54.3%)	134.8%	14.8%	(23.7%)	-	37.0%	8.6%	7.9%
Other Municipal Staff									
Basic Salaries and Wages	37 059	37 681	45 690	45 450	42 598	42 598	53 340	59 587	60 663
Pension and UIF Contributions	5 240	6 333	6 732	7 735	7 643	7 643	8 281	8 777	9 427
Medical Aid Contributions	2 271	2 595	2 754	3 025	3 100	3 100	3 287	3 475	3 728
Overtime	1 765	1 130	1 565	1 333	1 231	1 231	1 334	1 432	1 534
Performance Bonus	2 055	2 742	-	-	-	-	-	-	-
Motor Vehicle Allowance	2 295	2 429	3 243	3 205	2 070	2 070	3 774	4 075	4 377
Cellphone Allowance	-	-	-	(19)	-	-	-	-	-
Housing Allowances	210	204	151	220	194	184	195	212	227
Other benefits and allowances	2 789	2 548	3 241	6 728	6 737	6 737	4 157	4 348	4 394
Payments in lieu of leave	439	513	559	650	737	737	345	359	359
Long service awards	384	523	702	702	701	701	746	780	774
Postretirement benefit obligations	4 722	5 043	5 125	5 023	5 571	5 571	5 733	5 843	5 993
Sub Total - Other Municipal Staff	59 910	62 019	69 873	74 880	70 609	70 609	81 307	86 137	91 983
% Increase		3.5%	12.7%	7.2%	(5.7%)	-	15.9%	5.3%	6.6%
Total Parent Municipality	66 559	67 116	77 643	82 925	77 981	77 981	90 271	95 145	101 517
		0.8%	15.7%	5.8%	(6.0%)	-	15.8%	5.4%	6.7%
TOTAL SALARY, ALLOWANCES & BENEFITS	66 559	67 116	77 643	82 925	77 981	77 981	90 271	95 145	101 517
% Increase		0.8%	15.7%	6.0%	(6.0%)	-	15.8%	5.4%	6.7%
TOTAL MANAGERS AND STAFF	62 355	63 137	72 585	77 989	72 983	72 983	84 930	89 531	95 594

Table 32 – Summary of councillor and staff benefits

2.9 Monthly targets for revenue, expenditure and cash flow

The following tables are applicable:

- Table 33 – Budgeted monthly revenue and expenditure;
- Table 34 – Budgeted monthly revenue and expenditure (standard classification);
- Table 35 – Budgeted monthly revenue and expenditure (municipal vote);
- Table 36 – Budgeted monthly capital expenditure (municipal vote);
- Table 37 – Budgeted monthly capital expenditure (standard classification); and
- Table 38 – Budgeted monthly cash flow.

Description R thousand	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18
Revenue By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	204	51	51	51	52	48	27	27	51	55	25	34	650	433	423
Rents of fixtures and equipment	5 050	251	715	250	514	220	302	170	375	121	140	250	11 314	11 333	12 539
Interest earned - external investments	31	16	35	131	43	51	53	49	112	104	35	33	1 000	1 000	1 000
Interest earned - outstanding debtors	0	0	0	0	0	0	-	1	0	0	0	0	4	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	1	3	8	10	0	1	2	3	3	3	2	24	23	23
Agency services	-	2	1 579	512	520	511	524	440	377	352	327	335	5 644	5 323	5 423
Transfers received - operational	27 734	5 917	5 335	5 491	23 311	4 401	4 401	4 401	15 100	4 401	4 401	4 401	112 544	113 044	121 373
Other revenue	54	70	102	113	172	215	424	235	210	165	152	255	2 282	2 203	2 440
Gains on disposal of FFE	-	3 109	-	-	-	-	-	-	-	-	-	-	3 100	5 123	1 340
Total Revenue (excluding capital transfers and	38 204	9 143	8 794	6 030	23 811	5 621	5 816	5 544	29 420	5 185	5 133	5 350	137 192	144 530	149 310
Expenditure By Item															
Employee related costs	6 535	6 535	6 535	6 535	11 019	6 518	5 525	6 535	6 535	6 535	6 535	(5 135)	24 250	73 048	73 245
Renewal costs of operations	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 044	5 723
Depreciation & asset impairment	150	150	150	150	150	150	150	150	150	150	150	150	1 812	1 812	1 812
Finance charges	-	2	2	2	2	2	2	2	2	2	2	2	33	32	47
Bank charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1 800
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 320	5 714	4 031	4 324	4 023	4 177	1 039	3 323	4 021	3 451	3 035	10 640	11 232	13 123	13 371
Loss on disposal of FFE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	9 108	11 651	11 351	11 664	17 592	11 634	10 329	10 925	11 317	10 743	10 345	10 665	127 035	142 287	147 025
Surplus/(Deficit)	27 096	(1 508)	(2 557)	(5 634)	6 219	(6 013)	(4 513)	(5 381)	18 103	(5 558)	(5 212)	(5 315)	14 157	2 243	(7 715)
Transfers non-capital - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions received - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27 096	(1 508)	(2 557)	(5 634)	6 219	(6 013)	(4 513)	(5 381)	18 103	(5 558)	(5 212)	(5 315)	14 157	2 243	(7 715)
Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/deficit of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 096	(1 508)	(2 557)	(5 634)	6 219	(6 013)	(4 513)	(5 381)	18 103	(5 558)	(5 212)	(5 315)	14 157	2 243	(7 715)

Table 34 – Budgeted monthly revenue and expenditure

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard															
Governance and administration	23 371	4 421	3 742	853	18 837	876	742	515	15 394	450	415	483	69 443	73 939	79 721
Executive and council	-	3 103	1 529	512	543	591	534	445	377	352	327	333	2 744	11 142	8 265
Budget and treasury office	33 358	1 311	2 212	139	15 307	55	107	74	15 015	103	85	69	60 955	52 737	52 433
Corporate services	13	0	1	1	1	0	0	0	1	0	0	0	15	21	21
Community and public safety	3 330	318	770	580	376	299	228	235	459	189	193	274	12 838	12 764	13 524
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	6 315	225	755	815	595	237	250	214	440	163	176	313	12 552	12 524	13 163
Public safety	4	3	4	5	7	11	17	9	8	7	6	10	92	93	163
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	11	11	11	11	11	11	11	11	11	11	11	11	132	143	154
Economic and environmental services	4 431	4 337	4 403	4 488	4 402	4 415	4 422	4 488	4 489	4 496	4 404	4 411	52 914	58 469	62 283
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	4 431	4 337	4 403	4 492	4 403	4 411	4 421	4 493	4 498	4 492	4 491	4 409	52 915	55 459	60 253
Environmental protection	0	1	3	6	(1)	0	1	2	5	3	3	2	24	28	28
Trading services	74	55	81	83	135	215	315	165	165	133	128	282	1 509	1 896	1 880
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	74	55	81	83	135	215	315	165	165	133	128	282	1 509	1 896	1 880
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	76 265	9 183	8 996	6 898	37 511	5 821	3 845	3 344	20 423	5 155	5 133	5 359	137 192	144 339	149 318
Expenditure - Standard															
Governance and administration	2 591	2 875	2 984	3 683	4 412	3 643	2 783	2 453	2 955	2 868	2 710	2 811	35 378	38 831	38 879
Executive and council	1 022	1 033	1 101	1 113	1 612	1 112	1 045	1 058	1 100	1 023	1 055	1 035	15 515	13 541	14 555
Budget and treasury office	550	1 125	1 219	1 031	1 519	1 287	1 079	1 173	1 254	1 144	1 015	1 125	14 553	15 545	15 077
Corporate services	453	488	304	515	923	545	569	597	322	325	555	559	7 415	7 303	5 029
Community and public safety	2 489	2 512	2 389	2 885	4 164	2 894	2 381	2 494	3 581	2 494	2 187	2 431	31 418	39 585	31 975
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	207	524	1 011	1 058	1 292	1 032	372	651	1 055	923	876	915	11 752	10 182	10 322
Public safety	1 372	1 513	1 550	1 557	3 753	1 839	1 479	1 531	1 535	1 515	1 495	1 509	19 529	20 539	21 554
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	10	10	10	10	10	10	10	10	13	10	10	10	123	143	152
Economic and environmental services	4 415	5 441	5 621	5 791	3 163	5 789	5 699	5 468	5 893	5 383	5 183	5 247	67 898	72 421	77 015
Planning and development	102	102	102	102	205	103	103	103	109	107	105	107	1 253	1 477	1 593
Road transport	3 315	4 270	4 449	4 584	6 383	4 591	3 923	4 231	4 424	4 142	3 931	4 037	52 633	53 423	55 259
Environmental protection	1 013	1 033	1 072	1 031	2 023	1 023	5 045	1 031	1 071	1 055	1 045	1 053	13 679	14 595	15 280
Trading services	173	178	177	177	178	177	173	178	176	175	175	175	2 118	2 119	2 119
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	173	178	177	177	178	177	175	176	176	175	175	175	2 119	2 119	2 119
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3 188	11 684	11 351	11 814	17 382	11 634	10 259	10 295	11 317	10 743	10 355	10 485	137 939	142 237	147 025
Surplus/(Deficit) before assoc.	27 076	(1 821)	(2 355)	(3 536)	5 948	(6 073)	(1 433)	(3 541)	9 111	(5 559)	(5 222)	(5 126)	154	2 843	(718)
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 076	(1 821)	(2 355)	(3 536)	5 948	(6 073)	(1 433)	(3 541)	9 111	(5 559)	(5 222)	(5 126)	154	2 843	(718)

Table 35 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote															
Vote 1 - Municipal Manager	-	3 103	1 529	512	590	591	534	445	377	352	327	333	3 744	11 142	8 265
Vote 2 - Management Services	33 371	1 312	2 213	183	15 333	55	107	73	15 016	103	84	292	51 035	52 925	52 007
Vote 3 - Community & Technical Services	12 834	4 752	3 254	5 417	4 943	4 915	5 144	4 589	5 034	4 725	4 719	4 813	67 611	73 237	73 435
Total Revenue by Vote	36 205	9 183	8 996	6 898	37 511	5 821	5 846	5 344	20 423	5 183	5 133	5 359	137 192	144 339	149 318
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Manager	1 022	1 033	1 101	1 113	1 612	1 112	1 045	1 015	1 100	1 023	1 055	1 075	13 520	13 541	14 555
Vote 2 - Management Services	1 479	1 902	1 973	2 054	3 021	2 649	1 731	1 234	1 972	1 844	1 787	1 850	23 541	21 481	22 531
Vote 3 - Community & Technical Services	6 587	8 013	8 219	3 517	13 233	3 535	7 515	7 955	3 245	7 825	7 532	7 740	59 877	103 317	109 472
Total Expenditure by Vote	9 108	11 684	11 351	11 814	17 382	11 634	10 295	10 295	11 317	10 743	10 355	10 485	137 939	142 237	147 025
Surplus/(Deficit) before assoc.	27 096	(1 821)	(2 355)	(3 536)	5 948	(6 073)	(1 489)	(3 551)	9 111	(5 559)	(5 222)	(5 126)	154	2 843	(718)
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 096	(1 821)	(2 355)	(3 536)	5 948	(6 073)	(1 489)	(3 551)	9 111	(5 559)	(5 222)	(5 126)	154	2 843	(718)

Table 36 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Multi-year expenditure to be appropriated															
Vote 1 - Municipal Manager													-	-	-
Vote 2 - Management Services													-	-	-
Vote 3 - Community & Technical Services													-	-	-
Capital multi-year expenditure sub-total													-	-	-
Single year expenditure to be appropriated															
Vote 1 - Municipal Manager		5	10			2				5			20	15	15
Vote 2 - Management Services		15	20	25	5	25	15	15	19	12	20		201	1 165	259
Vote 3 - Community & Technical Services		70	45	4	75	10	45	25	73	28	1 235		1 588	855	1 705
Capital single-year expenditure sub-total		110	75	29	80	37	67	35	92	43	1 263		1 809	2 035	2 287
Total Capital Expenditure		110	75	29	80	37	67	35	92	43	1 263		1 809	2 050	2 277

Table 37 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand															
Capital Expenditure - Standard															
Governance and administration	-	40	30	25	5	27	18	18	19	15	23	-	221	1 198	613
Executive and council		5	10			2				3			20	15	15
Budget and treasury office		20	20	21	2	25	10	10	9	10	24		199	1 153	219
Capitex services		15		1	3		3	5	10	2	5		51	21	413
Community and public safety	-	43	40	-	73	3	43	28	70	28	1 330		1 368	845	1 318
Community and social services													-	-	-
Sport and recreation		45	10		25	5	1			3	5		110	455	575
Public safety			30		43		40	10	70	18	1 225		1 455	359	550
Housing													-	-	-
Health													-	-	-
Economic and environmental services	-	25	5	4	-	5	1	-	3	-	5		43	25	230
Planning and development													-	15	15
Road transport													-	-	-
Environmental protection		25	5	4		5	1		3		5		43	10	270
Trading services	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Sanitary													-	-	-
Water													-	-	-
Waste water management													-	-	-
Waste management													-	-	-
Other													-	-	-
Total Capital Expenditure - Standard		110	75	29	80	37	67	35	92	43	1 263		1 809	2 050	2 287
Funded by:															
National Government													-	-	-
Provincial Government													-	-	-
Other Municipality													-	-	-
Over-transfers and grants													-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Public contributions & donations													-	-	-
Borrowing													-	-	-
Internally generated funds		110	75	29	80	37	67	35	92	43	1 263		1 809	2 050	2 287
Total Capital Funding		110	75	29	80	37	67	35	92	43	1 263		1 809	2 050	2 287

Table 38 – Budgeted monthly capital expenditure (standard classification)

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year 16/2017	Budget Year 17/2018
Cash Receipts By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	201	201	201	201	201	201	201	201	201	201	201	201	201	201	201
Rent of fixtures and equipment	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Interest earned - external investments	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	1	2	0	(1)	0	1	2	3	2	3	2	24	28	23
Agency services	-	9	1 520	512	512	512	512	512	419	377	352	337	5 644	5 923	5 423
Transfer receipts - operational	27 734	5 647	6 535	4 401	23 511	4 401	4 401	4 401	19 209	4 401	4 401	4 401	112 544	113 044	121 323
Other revenue	34	20	102	113	172	233	424	335	210	153	132	255	2 332	2 308	2 403
Cash Receipts by Source	34 244	6 683	8 054	4 636	27 511	5 427	5 343	5 344	20 420	5 185	5 133	5 359	124 932	123 310	141 470
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions received - capital & contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proportionate share of PPE	-	3 100	-	-	-	-	-	-	-	-	-	-	3 100	3 100	3 100
Grants from donors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants from international donors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants (decrease) in current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants (increase) in non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants (increase) in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	34 244	9 783	8 054	4 636	27 511	5 427	5 343	5 344	20 420	5 185	5 133	5 359	127 032	126 410	144 570
Cash Payments by Type															
Employee related costs	5 213	5 213	5 214	5 214	11 735	1 211	1 211	1 211	5 214	5 214	5 214	5 213	35 551	35 551	35 551
Rent and other expenses	441	441	441	441	441	441	441	441	441	441	441	441	5 332	5 332	5 332
Finance charges	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Other payments - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments - Water & Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	153	153	153	153	153	153	153	153	153	153	153	153	1 350	1 350	1 350
Transfer and grants - other non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 320	3 714	4 051	4 051	4 051	4 051	1 033	1 033	4 027	3 451	3 055	3 140	42 932	43 633	42 032
Cash Payments by Type	8 427	10 523	10 370	11 262	18 413	11 211	3 393	3 394	10 038	10 363	9 374	10 156	128 769	128 338	128 265
Other Cash Flows/Payments by Type															
Grants from donors	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Grants from international donors	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Grants (decrease) in current assets	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Grants (increase) in non-current assets	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Grants (increase) in non-current liabilities	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Grants (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	1 000
Total Cash Payments by Type	8 427	10 523	10 370	11 262	18 413	11 211	3 393	3 394	10 038	10 363	9 374	10 156	129 769	129 338	129 265
NET INCREASE/(DECREASE) IN CASH HELD	27 554	(1 340)	(1 880)	(5 130)	8 975	(5 680)	(1 827)	(1 827)	10 382	(5 178)	(4 241)	(4 797)	(3 737)	(3 928)	(3 795)
Cash held at the month/year begin	4 385	32 093	31 745	28 895	21 700	30 812	24 315	23 517	13 343	23 310	13 253	13 442	4 385	9 413	11 008
Cash held at the month/year end	32 100	30 743	29 865	23 765	30 675	24 591	22 488	21 690	23 725	18 132	9 012	8 645	6 648	5 485	7 213

Table 39 – Budgeted monthly cash flow

2.10 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Allocations and grants made by the municipality

Due to financial constraints, the municipality reduced the budget for allocations to other individuals and entities to zero for the entire MTREF period.

2.12 Municipal Manager's quality certificate

I D. BERETTI, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name D. BERETTI
Municipal Manager of Overberg District Municipality

Signature



Date

12.2.2015

Part 3 – Appendices

3.1 Appendix A – Capital budget

Municipal Vote/Capital project	Program/Project description	Asset Class	Asset Sub-Class	Prior year outcomes	2015/16 Medium Term Revenue & Expenditure Framework			New or renewal
				Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand		1	3					
Parent municipality:								
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment	4				New
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment	25				New
1.1 - Executive Services	Computer equipment	Other assets	Computers - hardware/equipment	20	10	10	10	New
1.2 - Executive Services	Sundry Equipment	Other assets	Furniture and other office equipment	10	10	5	5	New
2.1 - Record Management	Sundry Equipment	Other assets	Furniture and other office equipment	12	14	5	5	New
2.1 - Human Resources	Projector	Other assets	Furniture and other office equipment				5	New
2.2 - Human Resources	Projector screen	Other assets	Furniture and other office equipment				1	New
2.2 - Human Resources	White board	Other assets	Furniture and other office equipment				1	New
2.2 - Human Resources	Recording Device	Other assets	Furniture and other office equipment				2	New
2.3 - Supply Chain Management	Delivery Vehicle	Other assets	General vehicles				150	New
2.3 - Supply Chain Management	Computer equipment	Other assets	Computers - hardware/equipment	10	10	9	9	New
2.3 - Supply Chain Management	Sundry Equipment	Other assets	Furniture and other office equipment	2	2	2	2	New
2.4 - Administration	Computer Equipment	Other assets	Computers - hardware/equipment	23	20	10	10	New
2.4 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	15	15	5	5	New
2.4 - Administration	Vehicle	Other assets	General vehicles				150	New
2.4 - Administration	Electrical Appliances	Other assets	Furniture and other office equipment				10	New
2.4 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment		3	3	3	New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	50	50	50	50	New
2.4 - Finance Inc, Exp & IT	Sundry Equipment	Other assets	Furniture and other office equipment	5	5	5	5	New
2.4 - Finance Inc, Exp & IT	Upgrading IT Network	Other assets	Computers - hardware/equipment			1 000		Renewal
2.4 - Finance Inc, Exp & IT	Computer equipment Email Server	Other assets	Computers - hardware/equipment		14			Renewal
2.4 - Finance Inc, Exp & IT	SQL Cals	Other assets	Computers - hardware/equipment		10	75		New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	70				New
2.7 - Property Services	Upgrade office building	Other assets	Buildings				140	New
2.7 - Property Services	Grade office building - Aircondition	Other assets	Buildings	41			45	Renewal
2.8 - Financial Administration	Computer equipment	Other assets	Computers - hardware/equipment	10	10	10	12	New
2.8 - Financial Administration	Sundry Equipment	Other assets	Furniture and other office equipment	3	3	3	9	New
2.9 - IDPLED	Sundry Equipment	Other assets	Furniture and other office equipment			13	15	New
3.1 - Public Safety	Rescue/Sundry equipment	Other assets	Plant & equipment	250	250	100	100	New
3.1 - Public Safety	Replacement of Vehicles	Other assets	Ves	946	1 200	250	250	Renewal
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment		10	10	10	New
3.2 - Environment Protection	Data Projectors	Other assets	Furniture and other office equipment				21	New
3.2 - Environment Protection	Inspection kit	Other assets	Furniture and other office equipment				5	New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	33			35	New
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment		15			New
3.2 - Environment Protection	Blue and green drop kit	Other assets	Plant & equipment				110	New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment		10		30	New
3.2 - Environment Protection	Upgrading of Toilets	Other assets	Buildings				50	Renewal
3.5 - Resorts	Sundry equipment (Die Dam)	Other assets	Plant & equipment	10	10	10		New
3.5 - Resorts	Kiosk (Die Dam)	Other assets	Other Buildings			30	20	Renewal
3.5 - Resorts	Conservancy Tank (Die Dam)	Other assets	Plant & equipment			50		Renewal
3.5 - Resorts	Worker Dwelling (Die Dam)	Other assets	Other Buildings			150		Renewal
3.5 - Resorts	Electricity Appliances (Die Dam)	Other assets	Furniture and other office equipment	10	10	10		New
3.5 - Resorts	Street Lighting (Ulukraal)	Infrastructure - Electricity	Street Lighting			50	50	Renewal
3.5 - Resorts	Sundry equipment (Ulukraal)	Other assets	Plant & equipment	15	15	15	15	New
3.5 - Resorts	Electricity Appliances (Ulukraal)	Other assets	Furniture and other office equipment	25	75	50		New
3.5 - Resorts	Handless Cleaning Machine (Ulukraal)	Other assets	Plant & equipment				30	New
3.5 - Resorts	Blinds (Ulukraal)	Other assets	Furniture and other office equipment				50	New
3.5 - Resorts	Roof upgrade (Ulukraal)	Other assets	Other Buildings				100	Renewal
3.5 - Resorts	Electricity (Ulukraal)	Other assets	Other Buildings				100	Renewal
3.5 - Resorts	Sewerage (Ulukraal)	Other assets	Sewerage purification				120	Renewal
3.5 - Resorts	Access Road (Die Dam)	Other assets	Recreational facilities			50	50	Renewal
3.5 - Resorts	Upgrade Ablution Facilities (Die Dam)	Other	Recreational facilities			45	45	Renewal
3.5 - Resorts	Mobile Toilets (Die Dam)	Other assets	Other Buildings			15	15	New
3.5 - Resorts	Camping Site (Die Dam)	Other assets	Other Buildings			20		New
3.5 - Resorts	Upgrade Buildings (Die Dam)	Other assets	Other Buildings				30	Renewal
3.5 - Resorts	Refuse Removal Truck (Die Dam)	Other assets	Specialised vehicles - Refuse				750	New
3.7 - Environmental Management	GIS Computer	Other assets	Computers - hardware/equipment		13		15	New
3.7 - Environmental Management	Laptop	Other assets	Computers - hardware/equipment					New
Total Capital expenditure				1 430	1 629	2 065	2 237	

3.2 Appendix B – Tariff Listing

Refer to Appendix B attached.

3.3 Appendix C – Selected Supporting Schedules

Refer to Appendix C attached

3.4 Appendix D – Budget related policy schedule

OVERBERG DISTRICT MUNICIPALITY



TARIFFS

MTREF 2015/2016

"Totally committed to serve the Overberg"

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1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	6	890
STAND-BY AND OPERATIONAL COST	Per unit	Service & response vehicles	6	445
	Per unit	Motor pumps	6	890
PERSONNEL	Per unit	Service & response vehicles	6	750
	Per hour	Senior	6	250
WATER	Per hour	Junior	6	165
	Per kilolitre	Water	6	13.40
CHEMICALS	-	Chemicals	-	Cost price + 10% + 14%
PROVIDING DRINKING WATER	Per kilolitre	Water	6	30
STANDBY	Per unit per hour	Standby	6	307
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	-	Cost price + 10% + 14%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	6	915
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per hour	Recovery	6	1500
	Per kilometre	Tow in (within 25 km radius)	6	945
	Per call out	Tow in (outside 25 km radius)	6	30
		Call out	-	Free
	Per hour	Recovery	6	950

RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	6	915
	Per hour	Recovery	6	1 500
		Tow in (within 25 km radius)	6	945
NON-SUBSIDISED RESCUE ORGANISATIONS	-	Call out	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	-	Actual cost + 14%
		Recovery (including rescue)	-	Actual cost + 14%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	6	315
	Per hour or part	Specialised pumps	6	165
	Per hour or part	Hydraulic equipment	6	500
	Per hour or part	Lighting	6	155
	Per cylinder	Filling cylinders	6	135
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	6	715
	Per hour or part	Additional crew	6	290
TRAINING	Per person	First Aid level 1	6	600
	Per person	First Aid level 3	6	1 000
	Per person	Fire extinguisher basic	6	730
	Per person	Basic Fire Fighting – 1 day	6	1 200
	Per person	School children (First Aid 1)	6	305
	Per kilometre	Transport cost	6	5.60
STAND-BY	Per vehicle/boat	Special events	6	330
	Per hour	Medical stand-by (limited to venue or terrain)	6	280
INSURANCE INSPECTIONS	-	Inspection on request of insurance	6	560
	-	Follow-up inspection	6	210
DEMONSTRATIONS	-	Conditions linked to awareness	-	Actual cost + 14%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	6	420 + actual cost + 14%
DIVING TEAM	Per day	Diving team	6	1060
LECTURE ROOM	Per day	-	6	415

EXTERNAL TRAINING FACILITY	Per student per day	-	6	210
OCCUPATIONAL CERTIFICATE	Per unit	-	6	155
FIRST AID REFRESHER TRAINING	-	-	6	195
FLAMMABLE LIQUID PERMITS	-	Bulk > 1000L – Industry & commercial Small content <1000L – Farms & private	6	1120
	-	LPG	6	305
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	6	145 + inspection tariff 420
FIRE PERMIT	Per site	-	6	445
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	6	415
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	6	415
VELD FIRE FIGHTING AS PER ACT – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	-	First hour – free
AIR SUPPORT	-	-	-	Cost + 10% + 14%

2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
ADDITIONAL TARIFFS				
-	-	Any rental of equipment and vehicles-	-	Cost + 10% + 14%
	Per page	Photostat/A4 page	6	1
	Per page	Photostat/A4 page colour	6	4.20
	Per page	Computer printouts	6	12.30
	Per page	Faxing	6	22.35
	Per cheque	Dishonoured cheques	6	110
	Per occurrence	Faulty payments	6	110
	Per item	Printing of maps A0 size black	6	80
	Per item	Printing of maps A0 size colour	6	95
	Per item	Printing of aerial photos A0 size	6	255
	Per item	Printing of maps A1 size black	6	72
	Per item	Printing of maps A1 size colour	6	78
	Per item	Printing of aerial photos A1 size	6	155
	Per item	Printing of maps A2 size black	6	58
	Per item	Printing of maps A2 size colour	6	65
	Per item	Printing of aerial photos A2 size	6	128
	Per item	Printing of maps A3 size black	6	45
	Per item	Printing of maps A3 size colour	6	51
	Per item	Printing of aerial photos A3 size	6	100
	Per item	Printing of maps A4 size black	6	18
	Per item	Printing of maps A4 size colour	6	21
	Per item	Printing of aerial photos A4 size	6	28
	Appeal	-	New	1 000
NON-REFUNDABLE TENDER DOCUMENT				
-	-	Tender 9 years & 11 months +	New	1 000
-	-	Tender 5 – 8 years 11 months	New	500

-	Tender 3 years 11 months - 4 years 11 months	New	200
-	3 years	New	200
-	Less than 3 years	New	100
-	Banking Tender	New	500

3. FERRY TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
FERRY TARIFFS				
	Per vehicle	Tractor	6	18
	Per vehicle	Truck	6	48
	Per vehicle	Motor and LDV	6	48
	Per vehicle	Motorcycle	6	18
	Per item additional	Agricultural, industrial implements, boats, caravans	6	18
	Per person	Pedestrian	-	Free
	Per participant	Organised events	New	5
	Per month	Month tariff	6	275
	Annually	Annual tariff	6	1 590
OTHER	-	Service available	-	06:00 – 18:00
	-	Maximum mass	-	10T

4. ROADS TARIFF

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	6	370

	-	Any additional structure posts	6	265
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5. MUNICIPAL HEALTH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	-	Free
MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	6	145
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample	6	145

		run pus laboratory cost as per contract between ODM and laboratory.		
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	6	665
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS, DISINFECTANTS AND COSMETIC ACT, ACT 54 OF 1974	-	Issuing of Certificates of acceptability: Once off payment	6	145
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	6	425
	-	Replacement of any applicable COA	6	145
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	6	145
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	6	265
AIR QUALITY CONTROL – COST OF LIVENISING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	6	1 280

	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	6	4 695
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	6	19 025
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	6	59 250
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	6	118 610
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	6	240 620
ISSUING OF HEALTH REPORTY OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	6	145
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	6	425

6. SCRUTINY OF BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6	5.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	6	3.3% of Building plan cost

7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	560	445	390
	Bungalows (sea view) per night	6	740	615	530
	Wooden House per night	6	795	690	580
	Breakage deposit (no VAT payable)	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons)	6	320	220	150
	Caravan/Tent site per person per night (out of season only)	6	-	65	65
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount

	Access card – deposit per card	6	55	55	55
DAY VISITORS					
	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21	21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	106	106
	Children 5 years and younger	-	Free	Free	Free
PARKING – PARKING AREA	Parking per vehicle/boat per day Parking area	6	32	32	32
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per day – caravan/tent sites and bungalows	6	53	53	53
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	6	32	32	32
HALL	Hall hire per occasion per day	6	635	635	635
	Breakage deposit	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING	Rental of bedding per unit per occasion	6	56	56	56
COUNCIL HOUSES	Rental per month (including basic services)	6	3 700	3 700	3 700
COMMERCIAL USERS	Water per kilo litre	6	5.60	5.60	5.60

	Water deposit – service connection	6	690	690	690
	Service deposit	6	1100	1100	1100
	Water services connection fee (per connection)	6	145	145	145
	Water re-connection for defaulters	-	Cost + 15% + 14%	Cost + 15% + 14%	Cost + 15% + 14%
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots to 150m2 (per year)	6	11 700	11 700	11 700
	Plots 151 m2 – 200m2 (per year)	6	13 000	13 000	13 000
	Plots 201m2 – 300m2 (per year)	6	14 400	14 400	14 400
	Plots 301m2 – 350m2 (per year)	6	15 700	15 700	15 700
	Plots 350m2 + (per year)	6	17 200	17 200	17 200
SEMI-PERMANENT SUB-LETTING	Sub-letting per person semi-permanent dwelling per day	6	16	16	16
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
SEMI-PERMANENT BASIC SERVICES	Blocked sewerage and water supply repair work	6	320	320	320
	Sewerage connection with network (once-off)	6	4 500	4 500	4 500
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND)	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount

	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	-
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	625	520	400
	Breakage deposit (no VAT payable)	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55

CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	295	240	200
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	245	195	185
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per night – caravan/tent sites and bungalows	6	21	21	21
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21	21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	106	106
	Children 5 years and younger	-	Free	Free	Free
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plot tariff per year	6	11 700	11 700	11 700
	Plettenberg plot tariff per year	6	14 100	14 100	14 100
ELECTRICITY	Electricity tariff per unit	6	2	2	2

	Electricity Availability Tariff per month (semi-permanent plots)	6	205	205	205
SEMI-PERMANENT SUB-LETTING					
	Sub-letting per person semi-permanent dwelling per day	6	21	21	21
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

9. DENNEHOF RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSES	4 Sleeper per night	6	420	370	340
	6 Sleeper per night	6	740	660	555
	8 Sleeper per night	6	845	715	655
	Cancellation fee (Only payable if re-let)	6	84	84	84
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Breakage deposit (no VAT payable)	6	315	315	315
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	255	185	185
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	180	170	170
	Big site with electricity per night (functions only)	6	655	655	655
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
DIE HERBERG	Facility per night for 40 people (group discount out of season only)	6	6 360	6 360	6 360

	Breakage deposit (no VAT payable)	6	1 420	1 420	1 420
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Backpacker (per person sharing per night)	6	160	127	127
KLEINE HERBERG	Facility per night for 40 people (group discount out of season only)	6	2 810	2 810	2 810
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
CONFERENCE FACILITY - HERBERG	Facility for 40 people per day (excluding kitchen & bar)	6	1 695	1 695	1 695
	Breakage deposit (no VAT payable)	6	635	635	635
	Facility for 40 people per day (including kitchen & bar)	6	2 120	2 120	2 120
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SUNDRY SERVICES	Rental of linen per bed	6	53	53	53
HALL	Hire per occasion per day (200 – 250 people)	6	850	850	850
	Breakage deposit (no VAT payable)	6	315	315	315

	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SMALL HALL	Rental per month	6	5 565	5 565	5 565
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00) (in – and out of season)	6	16	16	16
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	32	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	53	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	106	106	106
	Bus passenger per person per day (08:00 – 17:00)	6	16	16	16
	Children 5 years and younger	-	Free	Free	Free
EXSTRA PERSONS/VEHICLES	Extra person per day – campsites, holiday homes, bungalows, caravan & tent sites	6	26	26	26
	Extra vehicle per day – campsites, holiday homes, bungalows, caravan & tent sites	6	32	32	32
GARAGES	Tariff per month	6	530	530	530
PERMANENT LESSEES (BASIC SERVICES INCLUDED)	Original water affairs tenants	new	3 350	3 350	3 350
	2 Bedroom house	new	3 650	3 650	3 650
	3 Bedroom house	new	3 850	3 850	3 850
	4 Bedroom house	new	4 050	4 050	4 050

	Penalty per unit if using more than 800 units electricity	new	2	2	2
OTHER	Service deposit	6	1 060	1 060	1 060
	Service connection fee	6	127	127	127
	Re-connection fee for defaulters per connection	6	127	127	127
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

DC3 Overberg - Contact Information

A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	www.odm.org.za

1 Grade in terms of the Remuneration of Public Office Bearers Act

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7280
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280

General Contacts

Telephone number	028 425 1157
Fax number	028 425 1014

C. POLITICAL LEADERSHIP

Speaker:	
Name	DF du Toit
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Fax number	028 425 1324
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Secretary/PA to the Speaker:	
Name	C Engelbrecht
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Mayor/Executive Mayor:

Name	LM de Bruyn
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Secretary/PA to the Mayor/Executive Mayor:	
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Cell number	
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Deputy Mayor/Executive Mayor:

Name	J du T. Loubser
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Secretary/PA to the Deputy Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP

Municipal Manager:	
Name	DP Beretti
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Secretary/PA to the Municipal Manager:	
Name	M Maritz
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Chief Financial Officer

Name	JCP Tosselaar
Telephone number	028 425 1157
Cell number	
Fax number	
E-mail address	jct@odm.org.za

Secretary/PA to the Chief Financial Officer	
Name	Franciska Jansen
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Cell number	
Fax number	028 425 1014
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Official responsible for submitting financial information

Name	JCP Tosselaar
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Cell number	084 573 7887
Fax number	028 425 1014
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DC3 Overberg - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	2 172	621	646	648	648	648	-	680	455	479
Investment revenue	338	485	1 290	500	1 000	1 000	-	1 000	1 000	1 000
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	-	112 644	118 044	121 539
Other own revenue	15 820	20 901	16 284	17 350	17 482	17 482	-	22 868	25 431	23 291
Total Revenue (excluding capital transfers and contributions)	99 869	110 335	119 966	113 921	125 180	125 180	-	137 192	144 930	146 310
Employee costs	50 870	65 871	72 505	63 417	63 381	63 381	-	69 250	73 046	78 285
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	-	5 322	5 614	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	-	1 919	1 577	1 580
Finance charges	1 131	1 392	861	141	145	145	-	96	82	67
Materials and bulk purchases	15 666	-	-	-	-	-	-	-	-	-
Transfers and grants	12	-	-	-	150	150	-	-	-	-
Other expenditure	30 008	34 675	41 274	46 376	57 214	57 214	-	60 452	61 968	61 171
Total Expenditure	107 126	108 364	122 441	116 967	127 921	127 921	-	137 038	142 287	147 025
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Capital expenditure & funds sources										
Capital expenditure	328	1 445	2 574	767	1 639	1 639	-	1 829	2 066	2 287
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	328	1 445	2 574	767	1 639	1 639	-	1 829	2 066	2 287
Total sources of capital funds	328	1 445	2 574	767	1 639	1 639	-	1 829	2 066	2 287
Financial position										
Total current assets	5 710	17 194	17 902	9 025	7 436	7 436	-	9 561	11 987	14 788
Total non current assets	44 837	42 328	42 222	42 679	41 909	41 909	-	41 820	42 308	43 016
Total current liabilities	16 013	20 417	19 844	10 858	12 326	12 326	-	11 870	11 854	11 871
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	-	67 888	72 045	76 093
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(28 378)	(29 605)	(30 160)
Cash flows										
Net cash from (used) operating	(1 517)	14 484	3 237	1 042	3 469	3 469	-	1 292	(436)	3 425
Net cash from (used) investing	(328)	617	12	83	(942)	(942)	-	1 271	3 055	(447)
Net cash from (used) financing	(1 553)	(646)	(1 027)	(785)	(831)	(831)	-	(438)	(193)	(176)
Cash/cash equivalents at the year end	(1 968)	12 487	14 710	3 609	4 555	4 555	-	6 680	9 105	11 907
Cash backing/surplus reconciliation										
Cash and investments available	(1 638)	12 487	14 710	3 609	4 555	4 555	-	6 680	9 106	11 907
Application of cash and investments	3 966	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
Balance - surplus (shortfall)	(5 604)	315	3 666	916	2 285	2 285	-	4 410	6 835	9 637
Asset management										
Asset register summary (WDV)	344	343	386	307	386	386	386	386	386	386
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 919	1 577	1 580
Renewal of Existing Assets	-	-	1 025	285	1 058	1 058	1 056	1 214	1 625	910
Repairs and Maintenance	15 866	7 782	13 388	18 145	26 499	26 499	28 500	28 500	29 726	31 069
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		51 154	56 780	57 451	60 854	63 788	63 788	69 648	73 900	70 721
Executive and council		1 262	4 491	4 508	5 723	5 308	5 308	8 744	11 143	8 268
Budget and treasury office		48 208	52 273	52 930	55 114	58 462	58 462	60 885	62 737	62 433
Corporate services		1 604	15	16	18	18	18	19	21	21
<i>Community and public safety</i>		11 189	12 091	11 678	12 124	12 124	12 124	12 830	12 764	13 524
Community and social services		6	-	-	-	-	-	-	-	-
Sport and recreation		11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 186
Public safety		52	123	123	86	86	86	92	98	183
Housing		-	-	-	-	-	-	-	-	-
Health		99	103	115	125	125	125	132	143	154
<i>Economic and environmental services</i>		35 735	41 449	50 825	40 943	48 765	48 765	52 914	56 405	60 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection		40	79	45	22	22	22	24	26	26
<i>Trading services</i>		1 780	16	11	-	503	503	1 800	1 800	1 800
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 780	16	11	-	503	503	1 800	1 800	1 800
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	99 860	110 335	119 966	113 921	125 100	125 180	137 192	144 930	146 310
Expenditure - Standard										
<i>Governance and administration</i>		29 774	28 284	30 886	32 878	35 020	35 020	35 578	36 891	35 879
Executive and council		9 559	8 479	11 483	10 398	11 370	11 370	13 530	13 841	14 585
Budget and treasury office		14 449	13 272	13 246	13 942	16 657	16 657	14 563	15 245	13 277
Corporate services		5 766	6 533	6 155	8 538	6 993	6 993	7 485	7 806	8 036
<i>Community and public safety</i>		27 775	24 963	27 001	28 840	29 084	29 084	31 400	30 865	31 978
Community and social services		567	-	-	-	-	-	-	-	-
Sport and recreation		12 148	10 189	10 524	10 693	10 667	10 667	11 728	10 153	10 322
Public safety		14 961	14 671	16 382	18 022	18 092	18 092	19 539	20 569	21 504
Housing		-	-	-	-	-	-	-	-	-
Health		99	103	115	125	125	125	132	143	152
<i>Economic and environmental services</i>		47 110	53 219	63 074	54 999	63 019	63 019	67 950	72 421	77 058
Planning and development		2 282	1 148	992	1 254	1 304	1 304	1 389	1 477	1 559
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection		9 132	10 702	11 302	12 824	12 973	12 973	13 672	14 505	15 260
<i>Trading services</i>		2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

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DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A6 Budgeted Financial Performance (Revenue and Expenditure by municipal vote)										
Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 268
Vote 2 - Management Services		49 991	52 351	53 019	55 256	58 605	58 605	61 036	62 900	62 607
Vote 3 - Community Services		48 616	53 493	62 442	52 942	61 267	61 267	67 411	70 887	75 435
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		8 487	8 479	11 483	12 042	11 373	11 373	13 520	13 841	14 565
Vote 2 - Management Services		23 499	21 015	20 480	22 180	25 042	25 042	23 541	24 628	22 981
Vote 3 - Community Services		75 140	78 870	90 478	82 745	91 506	91 506	99 977	103 817	109 479
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	2	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

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DC3 Ovarborg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source												
Property rates	2		-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2		1 787	-	-	-	-	-	-	-	-	-
Service charges - other			385	621	646	648	648	648	-	680	455	479
Rental of facilities and equipment			10 516	11 145	10 718	11 162	11 162	11 162	-	11 814	11 955	12 588
Interest earned - external investments			338	485	1 290	500	1 000	1 000	-	1 000	1 000	1 000
Interest earned - outstanding debtors			3	4	5	4	4	4	-	4	0	0
Dividends received			3	-	-	-	-	-	-	-	-	-
Fines			-	-	-	-	-	-	-	-	-	-
Licences and permits			10	45	44	49	49	49	-	24	26	26
Agency services			2 986	3 873	4 489	4 873	4 611	4 611	-	5 644	6 023	6 428
Transfers recognised - operational			81 540	88 328	101 746	95 423	106 050	106 050	-	112 644	118 044	121 539
Other revenue	2		2 302	5 218	620	412	958	958	-	2 282	2 306	2 409
Gains on disposal of PPE			-	616	407	850	697	697	-	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)			99 869	110 335	119 966	113 921	125 180	125 180	-	137 192	144 930	146 310
Expenditure By Type												
Employee related costs	2		50 870	65 871	72 505	63 417	63 381	63 381	-	69 250	73 046	78 285
Remuneration of councillors			4 205	3 979	5 144	5 036	5 078	5 078	-	5 322	5 614	5 923
Debt impairment	3		653	753	330	-	-	-	-	-	-	-
Depreciation & asset impairment	2		5 033	2 447	2 857	1 997	1 952	1 952	-	1 919	1 577	1 580
Finance charges			1 131	1 392	861	141	145	145	-	96	82	87
Bulk purchases	2		-	-	-	-	-	-	-	-	-	-
Other materials	8		15 866	-	-	-	-	-	-	-	-	-
Contracted services			774	256	126	-	503	503	-	1 800	1 800	1 800
Transfers and grants			12	-	-	-	150	150	-	-	-	-
Other expenditure	4, 5		28 582	33 025	40 818	46 376	56 711	56 711	-	58 652	60 168	59 371
Loss on disposal of PPE			-	641	-	-	-	-	-	-	-	-
Total Expenditure			107 126	108 364	122 441	118 967	127 921	127 921	-	137 038	142 287	147 025
Surplus/(Deficit)												
Transfers recognised - capital			(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Contributions recognised - capital	6		-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)

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DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	1	34	20	59	59	-	20	15	15
Vote 2 - Management Services		76	404	730	150	287	287	-	201	1 196	689
Vote 3 - Community Services		252	1 040	1 870	597	1 293	1 293	-	1 608	855	1 603
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		328	1 445	2 635	767	1 639	1 639	-	1 829	2 066	2 287
Total Capital Expenditure - Vote		328	1 445	2 635	767	1 639	1 639	-	1 829	2 066	2 287
Capital Expenditure - Standard											
Governance and administration		76	399	765	170	346	346	-	221	1 198	669
Executive and council		-	1	34	20	30	30	-	20	15	15
Budget and treasury offices		9	137	219	115	196	196	-	150	1 158	239
Corporate services		67	260	512	35	120	120	-	51	23	416
Community and public safety		240	872	1 309	680	1 257	1 257	-	1 560	845	1 325
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		60	354	542	60	61	61	-	110	495	975
Public safety		181	517	787	500	1 196	1 196	-	1 450	350	350
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2	175	558	37	36	36	-	48	25	283
Planning and development		-	7	-	-	-	-	-	-	15	15
Road transport		-	-	119	-	-	-	-	-	-	-
Environmental protection		2	168	439	37	36	36	-	48	10	278
Trading services		10	-	2	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		10	-	2	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	328	1 445	2 635	767	1 639	1 639	-	1 829	2 066	2 287
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		328	1 445	2 635	767	1 639	1 639	-	1 829	2 066	2 287
Total Capital Funding	7	328	1 445	2 635	767	1 639	1 639	-	1 829	2 066	2 287

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DC3 Overberg - Table A6 Budgeted Financial Position

BOS Overview - Table A6 Budgeted Financial Position											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		4	12 487	14 710	3 609	4 555	4 555	-	6 680	9 106	11 907
Call investment deposits	1	137	-	-	-	-	-	-	-	-	-
Consumer debtors	1	2 316	442	501	440	1 842	1 842	-	1 842	1 842	1 842
Other debtors		2 255	1 592	1 540	2 008	-	-	-	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	998	2 673	1 151	2 968	1 039	1 039	-	1 039	1 039	1 039
Total current assets		5 710	17 194	17 902	9 025	7 436	7 436	-	9 561	11 987	14 788
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		331	-	-	-	-	-	-	-	-	-
Investment property		-	-	111	-	111	111	-	111	111	111
Investment in Associates		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	42 451	40 341	40 245	40 785	39 932	39 932	-	39 843	40 331	41 039
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		344	343	275	307	275	275	-	275	275	275
Other non-current assets		1 711	1 644	1 591	1 587	1 591	1 591	-	1 591	1 591	1 591
Total non current assets		44 837	42 328	42 222	42 679	41 909	41 909	-	41 820	42 308	43 016
TOTAL ASSETS		50 546	59 523	60 124	51 704	49 345	49 345	-	51 381	54 295	57 804
LIABILITIES											
Current liabilities											
Bank overdraft	1	2 109	-	-	-	-	-	-	-	-	-
Borrowing	4	1 430	891	783	812	648	648	-	193	176	193
Consumer deposits		20	18	12	18	12	12	-	12	12	12
Trade and other payables	4	5 616	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
Provisions		6 837	7 335	8 006	7 335	9 396	9 396	-	9 396	9 396	9 396
Total current liabilities		16 013	20 417	19 844	10 858	12 326	12 326	-	11 870	11 854	11 871
Non current liabilities											
Borrowing		1 980	1 876	1 479	666	957	957	-	975	799	606
Provisions		55 830	58 446	62 493	68 386	62 493	62 493	-	66 913	71 246	75 488
Total non current liabilities		57 810	60 322	63 972	69 032	63 451	63 451	-	67 888	72 045	76 093
TOTAL LIABILITIES		73 823	80 739	83 816	79 890	75 777	75 777	-	79 758	83 899	87 964
NET ASSETS	5	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(28 378)	(29 605)	(30 160)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(26 278)	(23 635)	(24 350)
Reserves	4	-	-	-	-	-	-	-	(2 100)	(5 970)	(5 810)
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	-	(28 378)	(29 605)	(30 160)

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DC3 Overberg - Table A7 Budgeted Cash Flows

2015/16 Medium Term Revenue & Expenditure Framework												
Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges												
Service charges												
Other revenue												
Government - operating												
Government - capital												
Interest												
Dividends												
Payments												
Suppliers and employees												
Finance charges												
Transfers and Grants												
NET CASH FROM/(USED) OPERATING ACTIVITIES												
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets												
NET CASH FROM/(USED) INVESTING ACTIVITIES												
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES												
NET INCREASE/(DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:												
Cash/cash equivalents at the year end:												

DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(1 968)	12 487	14 710	3 609	4 555	4 555	-	6 680	9 105	11 907
Other current investments > 90 days		0	(0)	(0)	-	-	-	-	0	0	0
Non current assets - Investments	1	331	-	-	-	-	-	-	-	-	-
Cash and investments available:		(1 638)	12 487	14 710	3 609	4 555	4 555	-	6 680	9 106	11 907
Application of cash and investments											
Unspent conditional transfers		2 112	10 945	8 774	1 594	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	1 854	1 227	2 270	1 099	2 270	2 270	-	2 270	2 270	2 270
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		3 966	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
Surplus(short/fall)		(5 604)	315	3 666	916	2 285	2 285	-	4 410	6 835	9 637

10 FEB 2015
 10 FEB 2015
 10 FEB 2015

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DC3 Overberg - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	328	1 445	1 549	482	581	581	616	441	1 377
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		7	-	-	-	-	-	-	-	-
Infrastructure		7	-	-	-	-	-	-	-	-
Community		-	34	15	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	305	1 351	1 534	482	581	581	616	441	1 377
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		17	61	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	1 025	285	1 058	1 058	1 214	1 625	910
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	371	35	-	-	-	375	525
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	654	250	1 058	1 058	1 214	1 250	385
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		7	-	-	-	-	-	-	-	-
Infrastructure		7	-	-	-	-	-	-	-	-
Community		-	34	386	35	-	-	-	375	525
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		305	1 351	2 188	732	1 639	1 639	1 829	1 691	1 762
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		17	61	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	328	1 445	2 574	767	1 639	1 639	1 829	2 086	2 287
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5									
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	111	-	111	111	111	111	111
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		344	343	275	307	275	275	275	275	275
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	344	343	386	307	386	386	386	386	386
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Repairs and Maintenance by Asset Class		15 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 069
Infrastructure - Road transport		10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1	-	-	-	-	-	-	-	-
Infrastructure		10 306	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Community		312	272	461	337	337	337	390	380	348
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	5 248	4 139	4 313	4 162	3 812	3 812	4 466	4 570	4 709
TOTAL EXPENDITURE OTHER ITEMS		20 900	10 229	16 044	20 142	28 451	28 451	30 419	31 303	32 648
Renewal of Existing Assets as % of total capex		0,0%	0,0%	39,8%	37,2%	64,6%	64,6%	66,4%	78,7%	39,8%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%	38,6%	14,3%	54,2%	54,2%	63,3%	103,0%	57,6%
R&M as a % of PPE		37,4%	19,3%	33,3%	44,5%	66,4%	66,4%	71,5%	73,7%	75,7%
Renewal and R&M as a % of PPE		4608,0%	2269,0%	3735,0%	6011,0%	7141,0%	7141,0%	7700,0%	8124,0%	8287,0%

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates											
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue											
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue		1 787									
less Revenue Foregone											
Net Service charges - refuse revenue		1 787									
Other Revenue by source											
Other Revenue		2 302	5 218	620	412	958	958		2 282	2 305	2 409
Total 'Other' Revenue	3										
	1	2 302	5 218	620	412	958	958		2 282	2 305	2 409
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		39 018	44 268	48 057	48 090	47 991	47 991		56 285	59 568	63 998
Pension and UIF Contributions		6 136	6 539	6 985	7 792	7 793	7 793		8 267	8 783	9 434
Medical Aid Contributions		2 316	2 472	2 754	3 057	3 100	3 100		3 287	3 475	3 726
Overtime		1 765	1 010	1 365	1 388	1 231	1 231		1 094	1 432	1 534
Performance Bonus											
Motor Vehicle Allowance		2 283			3 436	3 633	3 633		3 941	4 258	4 570
Cellphone Allowance											
Housing Allowances		213	192	162	225	189	189		201	216	234
Other benefits and allowances		4 890	5 340	6 744	6 748	6 988	6 988		4 186	4 337	4 577
Payments in lieu of leave		444	415	599	787	787	787		845	859	859
Long service awards		584	682	702	702	701	701		746	760	774
Post-retirement benefit obligations		4 722	4 976	5 126	5 657	5 571	5 571		6 798	5 843	5 090
sub-total	5	62 361	65 971	72 505	77 889	77 981	77 981		84 850	89 531	95 584
Less: Employees costs capitalised to PPE		11 490			14 472	14 600	14 600		15 700	16 495	17 309
Total Employee related costs	1	50 870	65 971	72 505	63 417	63 381	63 381		69 150	73 036	78 285
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		2 704	2 437	2 117	1 997	1 952	1 952		1 919	1 577	1 580
Less: amortisation											
Capital asset impairment		2 329	10	540							
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	5 033	2 447	2 657	1 997	1 952	1 952		1 919	1 577	1 580
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1										
Transfers and grants											
Cash transfers and grants		12				150	150				
Non-cash transfers and grants											
Total transfers and grants	1	12				150	150				
Contracted services											
List services provided by contract											
Landfill site operational & maintenance		774	256	126		503	503		1 800	1 800	1 800

[illegible]

DC3 Overberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Appendix 1: Supporting Table 1A: Supporting Detail to Budgeted Financial Position											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call Investment deposits											
Call deposits < 90 days		137									
Other current investments > 90 days		-									
Total Call Investment deposits	2	137	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		6 797	786	689	584	2 658	2 658		2 658	2 658	2 658
Less: Provision for debt impairment		(4 481)	(344)	(188)	(144)	(816)	(816)		(816)	(816)	(816)
Total Consumer debtors	2	2 316	442	501	440	1 842	1 842	-	1 842	1 842	1 842
Debt impairment provision											
Balance at the beginning of the year		3 892			144	816	816		816	816	816
Contributions to the provision		653				-					
Bad debts written off		(63)				-					
Balance at end of year		4 481	-	-	144	816	816	-	816	816	816
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		59 543	59 578	61 498	63 172	63 473	63 473		65 303	67 368	69 656
Leases recognised as PPE	3	3 883	822	1 337	1 337	1 001	1 001		1 001	1 001	1 001
Less: Accumulated depreciation		20 975	20 059	22 590	23 724	24 542	24 542		26 461	28 039	29 618
Total Property, plant and equipment (PPE)	2	42 451	40 341	40 245	40 785	39 932	39 932	-	39 843	40 331	41 039
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		1 430	891	783	812	648	648		193	176	193
Total Current liabilities - Borrowing		1 430	891	783	812	648	648	-	193	176	193
Trade and other payables											
Trade and other creditors		1 854	1 227	2 270	1 099	2 270	2 270		2 270	2 270	2 270
Unspent conditional transfers		2 112	10 945	8 774	1 594	-	-		-	-	-
VAT		1 650				-	-		-	-	-
Total Trade and other payables	2	5 616	12 173	11 044	2 693	2 270	2 270	-	2 270	2 270	2 270
Non current liabilities - Borrowing											
Borrowing	4	1 958	1 235	780	634	634	634		975	799	606
Finance leases (including PPP asset element)		22	641	699	32	324	324		-	-	-
Total Non current liabilities - Borrowing		1 980	1 876	1 479	666	957	957	-	975	799	606
Provisions - non-current											
Retirement benefits		45 670	47 522	50 743	55 276	54 655	54 655		59 074	63 408	67 649
List other major provision items											
Refuge landfill site rehabilitation		6 644	7 211	7 039	7 824	7 839	7 839		7 839	7 839	7 839
Other		3 516	3 713	3 912	5 266	-	-		-	-	-
Total Provisions - non-current		55 830	58 446	62 493	68 366	62 493	62 493	-	66 913	71 246	75 488
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(16 020)			(24 760)	(23 692)	(23 692)		(26 278)	(23 635)	(24 350)
GRAP adjustments						(2 741)	(2 741)				
Restated balance		(16 020)	-	-	(24 760)	(26 432)	(26 432)		(26 278)	(23 635)	(24 350)
Surplus/(Deficit)		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments					(381)						
Accumulated Surplus/(Deficit)	1	(23 276)	1 972	(2 475)	(28 186)	(29 173)	(29 173)	-	(26 124)	(20 991)	(25 066)
Reserves											
Housing Development Fund											
Capital replacement									(2 100)	(5 970)	(5 810)
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	(2 100)	(5 970)	(5 810)
TOTAL COMMUNITY WEALTH/EQUITY	2	(23 276)	1 972	(2 475)	(28 186)	(29 173)	(29 173)	-	(28 224)	(26 961)	(30 876)

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

ECG Overberg - Supporting Table 3A Reconciliation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			2 946	4 507	4 522	5 740	5 326	5 326	8 763	11 164	8 289	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			37 682	41 690	51 074	41 154	49 479	49 479	54 938	58 505	62 400	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 188	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			48 208	52 273	52 930	55 114	58 462	58 462	60 885	62 737	62 433	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development												
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

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DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	Strategic Objectives and Budget (Operating Expenditure)						2015/16 Medium Term Revenue & Expenditure Framework			
				2011/12	2012/13	2013/14	Current Year 2014/15			Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast				
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			14 097	13 586	16 411	17 603	17 007	17 007	19 519	20 064	20 893	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roofs			82 921	68 743	80 039	72 142	60 730	60 730	88 343	93 768	99 265	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			14 431	11 337	11 516	11 947	12 171	12 171	13 117	11 630	11 881	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			14 449	13 272	13 246	13 942	16 657	16 657	14 563	15 245	13 277	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			1 228	1 425	1 227	1 333	1 356	1 356	1 499	1 583	1 609	
Allocations to other priorities													
Total Expenditure				1	107 126	108 364	122 441	116 967	127 921	127 921	137 030	142 287	147 025

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		67	261	516	55	150	15	71	38	423	
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	B		192	686	1 328	537	1 237	1 237	1 498	360	627	
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	C		60	351	542	60	61	61	110	510	990	
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	D		9	137	219	115	196	199	150	1 158	239	
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	E				28						8	
		F											
		G											
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	320	1 445	2 635	767	1 639	1 594	1 829	2 068	2 287

DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Municipal Manager										
Council Expenditure										
Council Meetings	Number of meetings per annum							4	4	4
Executive Services (Municipal Manager)										
Temporary Job Creation EPWP - FTE's	Number of full-time FTE's created							7	7	7
Risk Management Committee meetings	Number of meetings per annum							4	4	4
People from EE Targets in three highest levels employ	No of people employed per annum							37	37	37
% of Capital budget spend	% spent per annum							98%	98%	98%
Donations										
Management Support (Communication and Support)										
Annual review of Communication Policy	By June 2016							1	1	1
Annual review Communication Strategy	By May 2016							1	1	1
Annual review Language Policy	By May 2016							1	1	1
Report on Communication activities	No. of reports							2	2	2
External Newsletter	No of newsletters per annum							2	2	2
Internal Newsletter	No of newsletters per annum							4	4	4
Audit										
Performance and Audit Committee meetings	No of meetings per annum							4	4	4
Develop RBAP	RBAP developed by September 2015							1	1	1
Vote 2 - Management Services										
Sub-function 1 - (Record Management)										
Update Registry Procedure Manual	By December 2015							1	1	1
Review Record Management Policy	By August 2015							1	1	1
Application for authorisation to transfer files to Archives	By March 2016							1	1	1
Sub-function 2 - (Human Resources)										
Coordinate LLF meetings	No of meetings per annum							10	10	10
% of staff train in accordance to WPS Plan	% of staff trained per annum							80%	80%	80%
Completion and submission of EE Plan	By November 2015							1	1	1
Coordinate Health and Safety evacuation drills	No of drills per annum							2	2	2
% of budget spent on implementing WPS Plan	% spending per annum							0.30%	0.30%	0.30%
Sub-function 3 - (SCM)										
Sub-function 4 - (Finance Inc, Exp & IT)										
Sub-function 5 - (Performance Management)										
Prepare and submit TL SDBIP to Mayor	Within 26 days after approval of Budget							1	1	1
Coordinate the signing of Performance Agreements to	By October 2015							1	1	1
Sub-function 6 - (Administration)										
Coordinate quarterly Council meetings	No of meetings per annum							4	4	4
Preparation and Distribution of Portfolio, Mayco and Co	No of agendas distributed per annum							26	26	26
Sub-function 7 - (Property Services)										
Sub-function 8 - (Financial Administration)										
Compile a Draft Costing Model	By June 2016							1	1	1
Develop Draft Long-term Financial Plan Framework	By June 2016							1	1	1
Debt Coverage	% Debt Coverage							30%	30%	30%
Service Debtors	% Service Debtors outstanding							15%	15%	15%
Cost Coverage	No of Days							20	20	20
Sub-function 9 - (IDP/LED & Tourism)										
Table to Council IDP Review Time Schedule	By August 2015							1	1	1
Table final IDP Review 2016/17	By May 2016							1	1	1
Review Municipal Policy on EPWP	By October 2015							1	1	1
Quarterly District LED/Tourism Forum meetings	No of Meetings per annum							4	4	4
Sub-function 10 - (Grants - National Government)										
Sub-function 11 - (Grants - Provincial Government)										
Vote 3 - Community Services										
Sub-function 1 - (Public Safety - Fire & Disaster Management)										
Table revised Disaster Risk Management Plan	By June 2016							1	1	1
Table revised Disaster Management Framework	By June 2016							1	1	1
Develop Safer Community Project Plan	Plan developed							1	1	1
Review Festivo and Fire Season Readiness Plan	By 1 December 2014							1	1	1
Sub-function 2 - (Environmental Protection - Municipal Health)										
Monitoring drinking water	No of samples per annum							400	400	400
Monitoring Sewerage final outflow water	No of samples per annum							120	120	120

Monitoring of food	No of samples per annum						340	340	340
Monitoring Hazardous substances in food premises	No of inspections per annum						1200	1200	1200
Monitoring medical waste sites	No of inspections per annum						120	120	120
Sub-function 3 - (Human Development)									
Sub-function 4 - (Roads)									
Re-gravel roads	Km re-gravelled per annum						64.22	64.22	64.22
Rehab DR1324 and DR1326	Km rehabbed per annum						3.92		
Blading of roads	Km bladed per annum						6000	6000	6000
Submit Annual Road Budget Plan to DTPW	By March 2016						1	1	1
Sub-function 5 - (Solid Waste)									
Sub-function 6 - (Resorts)									
Report on reservations vs complaints received	No of reports per annum						4	4	4
Monthly meeting with Resort Managers	By June 2015						1		
Develop resort Marketing plan	No of meetings per annum						12	12	12
Sub-function 7 - (Environmental Management)									
MCC meetings	No. of meetings per annum						5	5	5
Completion of 3rd phase of Coastal Management Prog	By June 2015						1		
Assess adherence by Overstrand Mun. to conditions a	No of assessments per annum						4	4	4
Waste Management Forum meetings	No of meetings per annum						4	4	4

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DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial Indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2,5%	1,9%	1,5%	0,8%	0,8%	0,8%	0,0%	0,4%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14,6%	9,3%	10,3%	5,0%	5,1%	5,1%	0,0%	2,2%	1,0%	1,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-40,4%	-13,4%	-10,4%
Liquidity											
Current Ratio	Current assets/current liabilities	0,4	0,8	0,9	0,8	0,6	0,8	-	0,8	1,0	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 60 days/current liabilities	0,4	0,8	0,9	0,8	0,6	0,6	-	0,8	1,0	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0	0,6	0,7	0,3	0,4	0,4	-	0,6	0,8	1,0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	1,6%	1,7%	2,1%	1,5%	1,5%	0,0%	1,3%	1,3%	1,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' + 05(e))										
Creditors to Cash and Investments		-94,2%	9,8%	15,4%	30,5%	49,8%	49,8%	0,0%	34,0%	24,8%	19,1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50,9%	59,7%	60,4%	55,7%	50,8%	50,8%	0,0%	50,5%	50,4%	53,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	66,6%	60,8%	64,7%	72,8%	62,3%	62,3%		65,8%	65,6%	68,4%
Repairs & Maintenance	RSM/(Total Revenue excluding capital revenue)	15,9%	7,1%	11,2%	15,9%	21,2%	21,2%		20,8%	20,5%	21,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6,2%	3,5%	2,9%	1,9%	1,7%	1,7%	0,0%	1,5%	1,1%	1,1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	18,2	0,5	14,1	10,1	10,1	10,1	-	20,6	22,9	21,1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	38,0%	17,3%	18,0%	20,7%	15,8%	15,6%	0,0%	14,7%	14,8%	14,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,3)	1,8	1,9	0,5	0,8	0,0	-	0,8	1,0	1,3

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DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 068)	12 487	14 710	3 609	4 555	4 555	-	6 600	9 105	11 907
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 604)	315	3 686	916	2 285	2 285	-	4 410	6 835	9 637
Cash year end/monthly employee/supplier payments	18(1)b	3	(0,3)	1,8	1,9	0,5	0,6	0,6	-	0,8	1,0	1,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	-	154	2 643	(716)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(77,4%)	(2,1%)	(5,6%)	(6,0%)	(6,0%)	(100,0%)	(1,1%)	(39,1%)	(0,7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5,1%	6,4%	2,8%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c,(19)	8	100,0%	100,0%	80,4%	100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - Incr(decr)	18(1)a	11	N.A.	(55,5%)	0,4%	19,9%	(24,8%)	0,0%	(100,0%)	0,0%	0,0%	0,0%
Long term receivables % change - Incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	37,4%	19,3%	33,3%	44,5%	56,4%	55,4%	0,0%	71,5%	73,7%	75,7%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	38,9%	37,2%	64,6%	64,6%	0,0%	66,4%	78,7%	39,8%

DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s3B used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of Improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discls (R'000)		-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalized																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15 000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)																	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
Ratings:																	
Average rate																	
Rate revenue budget (R 1000)																	
Rate revenue expected to collect (R1000)																	
Expected cash collection rate (%)																	
Special rating areas (R1000)																	
Rebates, exemptions - indigent (R1000)																	
Rebates, exemptions - pensioners (R1000)																	
Rebates, exemptions - bona fide farm. (R1000)																	
Rebates, exemptions - other (R1000)																	
Phase-in reductions/discounts (R1000)																	
Total rebates, exemptions, reductions, discounts (R1000)																	

DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(c) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2015/16																	
Valuation:																	
No. of properties	5																
No. of sectional title property values	5																
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance ruled by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)	2																
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	5																
Total land value (Rm)	5																
Total value of improvements (Rm)	5																
Total market value (Rm)	5																
Rates:																	
Average rate	3																
Rata revenue budget (R'000)																	
Rata revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Rat	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/l)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/l)		(fill in thresholds)							
Water usage - Block 2 (c/l)		(fill in thresholds)							
Water usage - Block 3 (c/l)		(fill in thresholds)							
Water usage - Block 4 (c/l)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/l)									
Volumetric charge - Block 1 (c/l)		(fill in structure)							
Volumetric charge - Block 2 (c/l)		(fill in structure)							
Volumetric charge - Block 3 (c/l)		(fill in structure)							
Volumetric charge - Block 4 (c/l)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FDE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

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DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Exemptions, reductions and rebates (Rands)</u> (Insert lines as applicable)									
<u>Water tariffs</u> (Insert blocks as applicable)		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<u>Waste water tariffs</u> (Insert blocks as applicable)		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<u>Electricity tariffs</u> (Insert blocks as applicable)		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

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DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % Incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		NA									
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		137								
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Other securities		331								
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	468	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		468	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of Institution & Investment ID	1	Yrs/Months							
<u>Parent municipality</u>									NA
Municipality sub-total									
<u>Entities</u>									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

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DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1 958	1 958	1 235	634	634	634	473	297	104
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		22	809	1 027	32	32	32	-	-	-
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	1 980	2 768	2 262	666	666	666	473	297	104
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	1 980	2 768	2 262	666	666	666	473	297	104

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43 914	46 939	50 928	53 637	53 717	53 717	59 553	61 384	61 080
Local Government Equitable Share		41 692	43 689	46 637	50 397	15 505	15 505	19 426	19 873	20 500
RSC Levy Replacement						34 892	34 892	35 757	36 785	38 160
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement		790	1 000	890	934	934		966	1 019	1 070
EPWP Incentive		182	1 000	1 000	1 056	1 056	1 056			
Other transfers/grants				1 152		80	80	2 154	2 427	
Provincial Government:		36 076	50 270	49 797	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK		35 569	49 449	48 530	40 861	48 657	48 657	52 811	56 360	60 159
Sela		308	223	80	265	265	265	280	300	300
Other provincial		59	48	57						
Karwydorskraal			250							
Health Subsidy				115						
Financial Management Grant		150			200	-	-			
Coastal Management Plan					410					
Tourism Projects					50					
Management Support (MFIP)				915		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan						784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66			
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management			300	100						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	79 990	97 209	100 727	95 423	106 050	106 050	112 644	118 044	121 539
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		79 990	97 209	100 727	95 423	106 050	106 050	112 644	118 044	121 539

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DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		45 419	47 158	49 707	53 637	53 717	53 717	4 370	4 746	2 420
Local Government Equitable Share		41 692	43 926	46 637	50 397	15 505	15 505			
RSC Levy Replacement						34 892	34 892			
Finance Management		2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement		1 327	991	620	934	934	934	966	1 019	1 070
EPWP Incentive		158	1 024	1 000	1 056	1 056	1 056			
Other transfers/grants						80	80	2 154	2 427	
Provincial Government:		39 002	41 407	51 909	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK		38 962	41 289	50 622	40 861	48 657	48 657	52 811	56 360	60 159
Seta		40	110	367	265	265	265	280	300	300
Other provincial										
Karwyderskraal										
Health Subsidy				115						
Financial Management Grant					200	-	-			
Coastal Management Plan			7	114						
Tourism Projects				14	50					
Management Support (MFIP)				221		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan					410	784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66			
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management				66						
Sport and Recreational Facilities				340						
Human Rights				50						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879

1 FEB 2015

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DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 552	(42)	-						
Current year receipts		43 914	46 939	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions met - transferred to revenue		45 507	46 897	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions still to be met - transferred to liabilities		(42)		-						
Provincial Government:										
Balance unspent at beginning of the year		2 068	2 112	10 945	-					
Current year receipts		36 076	50 270	50 797	41 786	52 333	52 333	53 091	56 660	60 459
Conditions met - transferred to revenue		36 032	41 437	52 969	41 786	52 333	52 333	53 091	56 660	60 459
Conditions still to be met - transferred to liabilities		2 112	10 945	8 774						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		81 540	88 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
Total operating transfers and grants - CTBM	2	2 070	10 945	8 774	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		81 540	88 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
TOTAL TRANSFERS AND GRANTS - CTBM		2 070	10 945	8 774	-	-	-	-	-	-

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QUALITY
MANAGEMENT

100%

100%

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DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<u>Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u> <i>Insert description</i>	4	12									
Total Cash Transfers To Organisations		12	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u> <i>Donations</i>	5					150	150				
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	150	150	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	12	-	-	-	150	150	-	-	-	-
<u>Non-Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u> <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u> <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	12	-	-	-	150	150	-	-	-	-

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DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	2 700	2 581	3 413	3 261	3 298	3 298	3 394	3 580	3 777
Pension and UIF Contributions		121	124	141	141	146	146	154	162	171
Medical Aid Contributions		16	17	13	-	-	-	-	-	-
Motor Vehicle Allowance		1 219	1 115	1 281	1 397	1 386	1 396	1 448	1 527	1 611
Cellphone Allowance		149	142	225	238	238	238	250	264	278
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	71	-	-	-	76	80	85
Sub Total - Councillors		4 205	3 079	5 144	5 036	5 078	5 078	5 322	5 614	5 923
% Increase	4	-	(5,4%)	29,3%	(2,1%)	0,8%	-	4,8%	5,5%	5,5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	1 959	848	2 167	2 494	2 107	2 107	2 945	3 160	3 403
Pension and UIF Contributions		235	165	203	99	4	4	8	6	7
Medical Aid Contributions		45	-	-	32	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		89	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	2	25	69	285	167	167	167	180	193
Cellphone Allowance	3	-	-	-	19	-	-	-	-	-
Housing Allowances	3	-	2	1	5	5	5	5	6	6
Other benefits and allowances	3	50	48	185	40	12	12	20	21	23
Payments in lieu of leave		5	32	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	34	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 445	1 118	2 626	3 009	2 285	2 285	3 142	3 384	3 631
% Increase	4	-	(54,3%)	134,8%	14,5%	(23,7%)	-	37,0%	8,0%	7,0%
Other Municipal Staff										
Basic Salaries and Wages		37 059	37 951	45 890	45 480	42 586	42 586	53 340	56 387	60 593
Pension and UIF Contributions		5 840	6 358	6 792	7 738	7 643	7 643	8 281	8 777	9 427
Medical Aid Contributions		2 271	2 505	2 764	3 025	3 100	3 100	3 287	3 475	3 726
Overtime		1 765	1 130	1 365	1 388	1 231	1 231	1 394	1 432	1 534
Performance Bonus		2 065	2 742	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	2 205	2 429	3 249	3 205	2 070	2 070	3 774	4 076	4 377
Cellphone Allowance	3	-	-	-	(19)	-	-	-	-	-
Housing Allowances	3	710	204	161	220	184	184	196	212	227
Other benefits and allowances	3	2 769	2 546	3 241	8 720	6 737	6 737	4 167	4 318	4 554
Payments in lieu of leave	3	430	618	699	800	787	787	845	899	959
Long service awards		564	523	702	702	701	701	746	760	774
Post-retirement benefit obligations	6	4 722	5 013	5 126	5 623	5 571	5 571	5 798	5 843	5 890
Sub Total - Other Municipal Staff		69 910	62 019	69 879	74 880	70 609	70 609	81 807	86 137	91 863
% Increase	4	-	3,5%	12,7%	7,2%	(5,7%)	-	15,6%	5,3%	6,8%
Total Parent Municipality										
		66 559	67 118	77 649	82 925	77 981	77 881	90 271	95 145	101 517
		-	0,8%	15,7%	6,8%	(6,0%)	-	15,8%	5,4%	6,7%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS										
		66 559	67 118	77 649	82 925	77 981	77 981	90 271	95 145	101 517
% Increase	4	-	0,8%	15,7%	6,8%	(6,0%)	-	15,8%	5,4%	6,7%
TOTAL MANAGERS AND STAFF										
	5,7	62 355	63 197	72 505	77 889	72 603	72 603	84 950	89 531	95 584

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DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			21			21			21		
Board Members of municipal entities	4										
Municipal employees											
Municipal Manager and Senior Managers	5										
Other Managers	3			1				2			3
Professionals	7			8			9			9	
Finance			-	29	5	-	286	92	-	287	92
Spatial/town planning				1	5		16	4		16	4
Information Technology				2			2	1		2	-
Roads				2			163	11		164	11
Electricity											
Water											
Sanitation											
Refuse											
Other				24			105	76		105	77
Technicians			-	15	-	-	-	-	-	-	-
Finance											
Spatial/town planning											
Information Technology											
Roads				15							
Electricity											
Water											
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)				32							
Service and sales workers				35							
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators				53							
Elementary Occupations				112							
TOTAL PERSONNEL NUMBERS		9	21	285	5	21	295	94	21	296	95
% Increase							3.5%	1 780.0%		0.3%	1.1%
Total municipal employees headcount	6, 10			285	5						
Finance personnel headcount	8, 10			10	5						
Human Resources personnel headcount	8, 10			4							

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
R thousand																
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		304	33	36	31	32	46	27	27	51	35	25	34	680	455	4
Rental of facilities and equipment		8 050	253	715	830	314	220	302	170	375	121	140	260	11 814	11 955	12.5
Interest earned - external investments		33	64	56	136	93	88	98	69	112	104	85	63	1 000	1 000	10
Interest earned - outstanding debtors		0	0	0	0	0	0	0	1	0	0	0	0	4	0	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	6.4
Agency services		-	9	1 529	512	590	581	584	440	377	352	327	333	5 644	6 023	121.5
Transfers recognised - operational		27 724	5 647	6 555	4 401	22 611	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	118 044	2.4
Other revenue		94	70	102	113	172	266	424	235	210	168	152	256	2 282	2 306	18
Gains on disposal of PPE		-	3 100	-	-	-	-	-	-	-	-	-	-	3 100	5 120	146.3
Total Revenue (excluding capital transfers and contribution)		36 206	9 183	8 996	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	78.2
Expenditure By Type																
Employee related costs		6 535	6 535	6 535	6 535	13 069	6 535	6 535	6 535	6 535	6 535	6 535	(9 165)	69 250	73 046	5.9
Remuneration of councillors		443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	1.8
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		160	160	160	160	160	160	160	160	160	160	160	160	1 919	1 577	1.9
Finance charges		-	2	2	2	2	39	2	2	2	2	2	38	96	82	1
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1.8
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 820	3 714	4 061	4 394	4 038	4 367	3 039	3 635	4 027	3 453	3 065	19 040	59 652	60 168	59.3
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		9 108	11 004	11 351	11 684	17 652	11 694	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147.0
Surplus/(Deficit)		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7)
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7)

DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
Revenue by Vote																
Vote 1 - Municipal Manager			3 109	1 529	512	590	581	594	440	377	352	327	333	8 744	11 143	8
Vote 2 - Management Services		23 371	1 312	2 213	140	18 308	95	108	75	15 016	108	86	202	61 036	62 900	62
Vote 3 - Community Services		12 834	4 782	5 254	5 437	4 913	4 945	5 144	4 829	5 034	4 725	4 718	4 815	67 411	70 887	75
Vote 4 - [NAME OF VOTE 4]																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		36 206	9 183	8 986	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 022	1 089	1 101	1 113	1 612	1 112	1 065	1 066	1 100	1 080	1 066	1 076	13 520	13 841	14
Vote 2 - Management Services		1 479	1 992	1 979	2 054	3 021	2 048	1 751	1 864	1 972	1 844	1 757	1 850	23 541	24 628	22
Vote 3 - Community Services		6 607	8 013	8 270	8 517	13 230	8 535	7 513	7 955	8 245	7 820	7 532	7 740	99 977	103 817	109
Vote 4 - [NAME OF VOTE 4]																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		9 108	11 004	11 351	11 684	17 862	11 694	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147
Surplus/(Deficit) before assoc.		27 098	(1 821)	(2 355)	(5 594)	5 949	(5 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	0
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	27 098	(1 821)	(2 355)	(5 594)	5 948	(5 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	0

DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																	
Governance and administration																	
	Executive and council		23 371	4 421	3 742	653	18 887	676	702	515	15 384	460	415	403	69 648	73 900	70 721
	Budget and treasury office		23 358	1 311	2 212	139	18 307	95	107	74	15 016	108	88	69	60 885	62 737	62 433
	Corporate services		13	0	1	1	1	0	0	0	1	0	0	0	19	21	21
	Community and public safety		8 330	310	770	940	376	309	388	235	459	186	193	334	12 830	12 764	13 524
	Community and social services																
	Sport and recreation		8 315	296	755	925	358	297	360	214	440	168	176	313	12 606	12 524	13 198
	Public safety		4	3	4	5	7	11	17	9	8	7	6	10	92	98	183
	Housing																
	Health		11	11	11	11	11	11	11	11	11	11	11	11	132	143	154
	Economic and environmental services		4 431	4 397	4 403	4 408	4 402	4 411	4 422	4 409	4 409	4 406	4 404	4 411	52 914	56 465	60 265
	Planning and development																
	Road transport		4 431	4 356	4 400	4 402	4 403	4 411	4 421	4 407	4 406	4 402	4 401	4 409	52 850	56 433	60 233
	Environmental protection		0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	26
	Trading services		74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
	Electricity																
	Water																
	Waste water management																
	Waste management		74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
	Other																
	Total Revenue - Standard		36 206	9 183	8 986	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Expenditure - Standard																	
Governance and administration																	
	Executive and council		2 381	2 875	2 964	3 049	4 412	3 042	2 703	2 855	2 955	2 809	2 710	2 811	35 578	36 881	35 879
	Budget and treasury office		1 022	1 069	1 101	1 113	1 612	1 112	1 065	1 066	1 100	1 080	1 066	1 086	13 530	13 841	14 565
	Corporate services		889	1 165	1 239	1 291	1 832	1 287	1 079	1 173	1 234	1 144	1 083	1 126	14 563	15 255	13 277
	Community and public safety		480	602	624	645	968	643	559	597	622	595	560	599	7 465	7 806	8 038
	Community and social services		2 089	2 512	2 589	2 683	4 165	2 684	2 351	2 494	2 581	2 484	2 367	2 431	31 400	30 855	31 978
	Sport and recreation		707	964	1 011	1 056	1 392	1 052	872	953	1 006	929	876	913	11 728	10 153	10 322
	Public safety		1 372	1 538	1 588	1 597	2 753	1 632	1 479	1 531	1 565	1 515	1 481	1 508	19 539	20 569	21 504
	Housing																
	Health		10	10	10	10	20	10	10	10	10	10	10	10	132	143	152
	Economic and environmental services		4 455	5 441	5 621	5 784	9 109	5 780	5 090	5 400	5 603	5 305	5 103	5 247	67 950	72 421	77 059
	Planning and development		103	108	109	110	206	110	106	108	109	107	106	107	1 389	1 477	1 593
	Road transport		3 338	4 270	4 440	4 604	6 873	4 591	3 938	4 231	4 424	4 142	3 951	4 087	52 880	56 439	60 239
	Environmental protection		1 013	1 063	1 072	1 081	2 030	1 090	1 045	1 061	1 071	1 055	1 046	1 053	13 872	14 505	15 260
	Trading services		173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
	Electricity																
	Water																
	Waste water management																
	Waste management		173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
	Other																
	Total Expenditure - Standard		9 108	11 004	11 351	11 684	17 862	11 684	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 025
	Surplus/(Deficit) before assoc.		27 098	(1 821)	(2 365)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)
	Share of surplus/ (deficit) of associate																
1	Surplus/(Deficit)		27 098	(1 821)	(2 365)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)

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DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
1	Multi-year expenditure to be appropriated																
	Vote 1 - Municipal Manager																
	Vote 2 - Management Services																
	Vote 3 - Community Services																
	Vote 4 - [NAME OF VOTE 4]																
	Vote 5 - [NAME OF VOTE 5]																
	Vote 6 - [NAME OF VOTE 6]																
	Vote 7 - [NAME OF VOTE 7]																
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																	
Capital multi-year expenditure sub-total																	
2	Single-year expenditure to be appropriated																
	Vote 1 - Municipal Manager				5	10		2									
	Vote 2 - Management Services				35	20	25	5	18	15					20	15	
	Vote 3 - Community Services				70	45	4	75	49	20					201	1 195	
	Vote 4 - [NAME OF VOTE 4]																
	Vote 5 - [NAME OF VOTE 5]														1 608	855	1 110
	Vote 6 - [NAME OF VOTE 6]																
	Vote 7 - [NAME OF VOTE 7]																
	Vote 8 - [NAME OF VOTE 8]																
	Vote 9 - [NAME OF VOTE 9]																
	Vote 10 - [NAME OF VOTE 10]																
	Vote 11 - [NAME OF VOTE 11]																
	Vote 12 - [NAME OF VOTE 12]																
	Vote 13 - [NAME OF VOTE 13]																
	Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																	
Capital single-year expenditure sub-total				110	75	29	80	37	67	35							
Total Capital Expenditure				110	75	29	80	37	67	35	92	43	1 263		1 829	2 066	2 211

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DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
1	Capital Expenditure - Standard	1															
	Governance and administration																
	Executive and council			40	30	25	5	27	18	15	19	15	28	-	221	1 196	15
	Budget and treasury office			5	10			2				3		-	20		
	Corporate services			20	30	21	2	25	10	10	9	10	24	-	150	1 150	
	Community and public safety			15		4	3		8	5	10	2	5	-	51	23	
	Community and social services			45	40	-	75	5	48	28	70	28	1 230	-	1 560	845	1
	Sport and recreation													-	-	-	
	Public safety			45	10		35	5	8			3	5	-	110	495	
	Housing				30		40		40	20	70	25	1 225	-	1 450	350	
	Health													-	-	-	
	Economic and environmental services													-	-	-	
	Planning and development			25	5	4	-	5	1	-	3	-	5	-	48	25	
	Road transport													-	-	15	
	Environmental protection			25	5	4		5	1		3		5	-	-	-	
	Trading services													-	48	10	
	Electricity													-	-	-	
	Water													-	-	-	
	Waste water management													-	-	-	
	Waste management													-	-	-	
	Other													-	-	-	
2	Total Capital Expenditure - Standard	2	-	110	75	29	80	37	67	35	92	43	1 263	-	1 829	2 066	2
Funded by:																	
	National Government																
	Provincial Government																
	District Municipality																
	Other transfers and grants																
	Transfers recognised - capital																
	Public contributions & donations																
	Borrowing																
	Internally generated funds			110	75	29	90	37	67	35	92	43	1 263	-	1 829	2 066	2
	Total Capital Funding		-	110	75	29	80	37	67	35	92	43	1 263	-	1 829	2 066	2

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DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	304	33	36	31	32	46	27	27	51	35	25	34	580	455	479
Rental of facilities and equipment	8 050	258	715	890	314	220	302	170	375	121	140	260	11 814	11 955	12 588
Interest earned - external investments	33	64	56	136	93	68	98	69	112	104	85	83	1 000	1 000	1 000
Interest earned - outstanding debtors	0	0	0	0	0	0	0	1	0	0	0	0	4	0	0
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	0	1	3	6	(1)	-	1	2	3	3	3	2	24	25	25
Agency services	-	9	1 529	512	590	581	594	440	377	352	327	333	5 644	6 023	6 429
Transfer receipts - operational	27 724	5 647	6 555	4 401	22 811	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	116 044	121 539
Other revenue	94	70	102	113	172	286	424	235	210	188	152	256	2 282	2 306	2 409
Cash Receipts by Source	36 206	6 083	8 985	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	134 062	139 810	144 470
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	3 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	3 100	5 120	1 840
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	36 206	9 183	8 986	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Cash Payments by Type															
Employee related costs	6 213	5 214	6 214	6 214	12 180	6 214	6 214	6 214	6 214	6 214	6 214	6 213	80 531	85 157	91 353
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 923
Finance charges	-	2	2	2	2	39	2	2	2	2	2	38	96	82	67
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1 800
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 620	3 714	4 051	4 394	4 038	4 367	3 039	3 635	4 027	3 463	3 065	3 340	42 952	43 663	42 062
Cash Payments by Type	8 627	10 623	10 870	11 203	16 813	11 213	9 849	10 444	10 836	10 263	9 874	10 184	130 700	136 376	144 205
Other Cash Flow Payments by Type															
Capital assets	24	24	24	24	24	95	24	24	24	24	24	1 829	1 829	2 066	2 287
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	99	438	193	176
Other Cash Flow Payments	24	24	24	24	24	95	24	24	24	24	24	1 829	1 829	2 066	2 287
Total Cash Payments by Type	8 651	10 647	10 894	11 227	16 838	11 309	9 873	10 469	12 960	10 287	9 898	12 113	135 067	142 504	143 508
NET INCREASE(DECREASE) IN CASH HELD	27 554	(1 365)	(1 898)	(5 137)	6 973	(5 688)	(4 027)	(5 124)	7 467	(5 102)	(4 766)	(6 702)	2 425	2 425	2 802
Cash/cash equivalents at the month/year begin:	4 565	32 109	30 745	28 845	23 709	30 682	24 984	20 357	15 843	23 310	18 208	13 442	4 555	6 680	9 105
Cash/cash equivalents at the month/year end:	32 109	30 745	28 845	23 703	30 682	24 994	20 957	15 843	23 310	18 208	13 442	6 680	6 680	9 105	11 907

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

AD

DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Not applicable					

DC3 Overview - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
					Budget Year 2015/16	Budget Year 2016/17	Budget Year 2017/18								
1,3	Parent Municipality:														
2	Revenue Obligation By Contract														
	Contract 1		NA												
	Contract 2														
	Contract 3 etc														
2	Total Operating Revenue Implication														
	Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
2	Total Operating Expenditure Implication														
	Capital Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
2	Total Capital Expenditure Implication														
	Total Parent Expenditure Implication														
	Entities:														
2	Revenue Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
2	Total Operating Revenue Implication														
	Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
2	Total Operating Expenditure Implication														
	Capital Expenditure Obligation By Contract														
	Contract 1														
	Contract 2														
	Contract 3 etc														
2	Total Capital Expenditure Implication														
	Total Entity Expenditure Implication														

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DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			7	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges			-	-	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			7	-	-	-	-	-	-	-	-
Waste Management			7	-	-	-	-	-	-	-	-
Transportation		2	-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-	-
Community			-	34	15	-	-	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	34	15	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses		7	-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing		8	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		9	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			305	1 351	1 534	482	581	581	616	441	1 377
General vehicles			-	1 078	220	-	-	-	-	-	300
Specialised vehicles		10	-	-	-	-	250	250	-	-	250
Plant & equipment			-	145	415	0	3	3	285	150	280
Computers - hardware/equipment			-	89	329	140	275	275	173	164	178
Furniture and other office equipment			305	39	570	335	54	54	158	107	229
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	20	140
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			17	61	-	-	-	-	-	-	-
Computers - software & programming			17	61	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets		1	328	1 445	1 549	482	581	581	616	441	1 377
Specialised vehicles			-	-	-	-	250	250	-	-	250
Refuse			-	-	-	-	-	-	-	-	250
Fire			-	-	-	-	250	250	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

DPS Overberg - Supporting Table 3A-40 Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	371	35	-	-	-	375	525
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities				371	35				375	525
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	654	250	1 058	1 058	1 214	1 250	385
General vehicles										
Specialised vehicles		-	-	654	250	948	948	1 200	250	250
Plant & equipment						76	76			
Computers - hardware/equipment						10	10	14	1 000	
Furniture and other office equipment						26	26			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										135
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	1 025	265	1 058	1 058	1 214	1 625	910
Specialised vehicles		-	-	654	250	948	948	1 200	250	250
Refuse										
Fire				654	250	948	948	1 200	250	250
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	39.8%	37.2%	64.6%	64.6%	66.4%	78.7%	39.8%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	38.6%	14.3%	54.2%	54.2%	63.3%	103.0%	57.6%

DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		10 308	3 371	8 614	13 645	22 349	22 349	23 644	24 776	26 011
Infrastructure - Road transport		10 305	3 371	8 614	13 645	22 349	22 349	23 644	24 776	26 011
Roads, Pavements & Bridges		10 305	3 371	8 614	13 645	22 349	22 349	23 644	24 776	26 011
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		1	-	-	-	-	-	-	-	-
Waste Management		1	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		312	272	461	337	337	337	390	389	348
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & clubs		-	-	-	-	-	-	-	-	-
Swimming pools		14	12	-	8	0	8	8	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		298	260	461	329	329	329	382	369	348
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		5 240	4 139	4 313	4 162	3 812	3 812	4 466	4 670	4 709
General vehicles		4 405	2 309	2 410	3 352	1 983	1 983	2 617	2 730	2 867
Specialised vehicles		-	851	800	-	880	880	950	950	950
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		331	597	766	286	387	387	315	316	322
Abolition		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		512	302	397	524	582	582	504	565	571
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	19 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 069
Specialised Vehicles		-	851	800	-	880	880	950	950	950
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	851	800	-	880	880	950	950	950
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		37.4%	19.3%	33.3%	44.5%	56.4%	68.4%	71.5%	73.7%	75.7%
R&M as % Operating Expenditure		14.8%	7.2%	10.9%	15.5%	20.7%	20.7%	20.8%	20.9%	21.1%

DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation by Asset Class/Sub-class										
Infrastructure		1 089	884	840	774	729	729	682	498	458
Infrastructure - Road transport		211	158	158	158	113	113	106	19	19
Roads, Pavements & Bridges		211	158	158	158	113	113	106	19	19
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		144	34	34	30	30	30	28	13	13
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		131	20	20	17	17	17	16	13	13
Street Lighting		13	13	13	13	13	13	12	-	-
Infrastructure - Water		223	181	181	181	181	181	169	101	101
Dams & Reservoirs		-	32	32	32	32	32	30	5	5
Water purification		12	-	-	-	-	-	-	-	-
Reticulation		211	149	149	149	149	149	139	95	95
Infrastructure - Sanitation		173	159	160	159	159	159	149	95	95
Reticulation		173	129	130	129	129	129	121	77	77
Sewerage purification		-	30	30	30	30	30	28	18	18
Infrastructure - Other		337	352	307	247	246	246	230	230	230
Waste Management		230	348	303	245	245	245	229	229	229
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		89	4	4	1	1	1	1	1	1
Community		17	17	17	58	58	58	54	52	52
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		3	3	3	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	4	4	3	3	3	3	3	3
Fire, safety & emergency		10	10	10	10	10	10	10	9	9
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		4	-	-	44	44	44	41	40	40
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3 866	1 473	1 192	1 117	1 117	1 117	1 139	1 023	1 026
General vehicles		358	217	233	241	241	241	225	219	221
Specialised vehicles		329	114	114	114	114	114	201	201	201
Plant & equipment		198	155	139	141	141	141	132	128	128
Computers - hardware/equipment		501	126	145	142	142	142	133	131	132
Furniture and other office equipment		1 222	663	365	322	322	322	301	249	249
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		167	66	67	37	37	37	35	34	34
Other Buildings		1 057	129	129	118	118	118	110	60	60
Other Land		36	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	2	-	2	2	2	2	2	2
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		61	62	68	48	48	48	45	44	44
Computers - software & programming		61	62	68	48	48	48	45	44	44
Other (Intangible assets)		-	-	-	-	-	-	-	-	-
Total Depreciation	1	5 034	2 436	2 117	1 997	1 952	1 952	1 819	1 577	1 580
Specialised vehicles		329	114	114	114	114	114	201	201	201
Refuse		-	-	-	-	-	-	-	-	-
Fire		329	114	114	114	114	114	201	201	201
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		20	15	15				
Vote 2 - Management Services		201	1 196	669				
Vote 3 - Community Services		1 608	855	1 603				
Vote 4 - [NAME OF VOTE 4]		-	-	-				
Vote 5 - [NAME OF VOTE 5]		-	-	-				
Vote 6 - [NAME OF VOTE 6]		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		1 829	2 066	2 287	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Community Services								
Vote 4 - [NAME OF VOTE 4]								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		1 829	2 066	2 287	-	-	-	-

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DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3 Examples	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year +1	Budget Year 2015/16	Budget Year +1	Budget Year 2017/18
Parent municipality: List all capital projects grouped by Municipal Vote				Examples	Examples								
NA													
Entities: List all capital projects grouped by Municipal Entity													
Entity Name Project name													

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